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CIVIL ACCOUNT CODE.

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CIVIL ACCOUNT CODE.

VOLUME I.

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Civil Account Code, Sixth Edition.

Volume I.

1. In revising Volume I of the Civil Account Code, for convenience of reference the numbering of the Articles in the Fifth Edition has been retained.

2. The following additions and alterations to Articles have been made :—

Article 5, clause 2, Note .	Relaxation in case of Forest Disbursing Officers.
" ", clause 4, Note .	Increments not increases to pay.
" 7(*h*) . . .	Payment without consideration.
" 8(*a*), Note . .	Receipts for claims through Account Current.
" 8(*i*) . . .	Receipts on account of Interest on Charitable Endowments.
" 9(*b*) . . .	Vernacular vouchers should be endorsed in English by the preferring Officer.
" 9(*d*) . . .	Vouchers bearing erasure should be refused payment by the Treasury Officer.
" 13, Note . . .	Arithmetical calculation to be checked in the Treasury.
" 16(4) . . .	Record of retrenchments.
" 20	Report of defalcation necessary, even when the loss has been made good.
" 26	Salary bills may be signed on the last working day of a month.
" 28	Death of European pensioners to be communicated to Account Offices.
" 30	Salary may be drawn through Agents during vacation.
" 30, last clause . .	Special Bond of Indemnity for leave allowances, etc., payable by all Account Officers.
" 32, clause 2, Note 1 .	Proviso to exemption from Income Tax.
" 33, Note 3 . .	Communication to Collectors of Income Tax on payment of fees or honorarium to examiners.
" 34, Note 1, para. 2 .	When premium paid out of India is not exempt from Income Tax.
" " Note 5 . .	Income Tax to be charged on full salary without abatement for advance made in England.
" 41A, Note 2 . .	Son of a Native of India by an English mother, ineligible for exchange compensation allowance.
" 41E, clause 3 . .	Exchange compensation allowance is admissible on leave allowances drawn in Ceylon.
" 54(*h*) . . .	The same arrangement of sections to be observed in all documents.
" 55	Annual Establishment Return to be prepared *early in April*.
" 55(*d*) . . .	Grand total to be shown at foot.
" 57, Note 1 . .	Exchange Compensation Allowance an element in alteration of establishment.
" 83	Amount of sub-voucher to be given when it is for more than R10.
" 97, Note 2 .	Recovery from Local Funds.

Article 129, Note 3 . .	Repayment of loans by other than half-yearly instalments.
" 136, Note 2 . .	Net amount of advances not to exceed Budget Estimate.
" 139, Note 1 . .	Telegraphic Order for R50,000 or more to be treated as a foreign remittance.
" 143 I (2) (b) . .	Remittances of pay of Burma Police.
" 163(3) . . .	Procedure in Chapter 11 applicable at discretion of the Court.
" 163, Note 2 . .	Deposit of G. P. Notes held by Municipalities, etc.
" 164 } " 176 } . . .	Securities to be forwarded in halves in registered covers.
" 166, clause 3 . .	Currency of payment orders.
" 277(1) . .	Sanction necessary in case of deputation.
" 293 . . .	Sanction necessary in case of *fresh* charges.
" 304 . . .	Treasurer's separate balance to be under double locks at the close of the day.
" 314 . . .	Completeness of the chain of endorsements in a cheque to be observed.
" 326, Note 3 . .	Salary bills of officers proceeding on long leave out of India to be submitted to the Accountant General.
" 348 . . .	Annual Return for Native Military pensioners.
" 349, para. 2 . .	Gratuities payable only to the receipt of the persons legally entitled to them.
" 440, Note . .	Earnest money Deposits credited to Revenue Deposits.
" 445 . . .	Cheques paid should be charged as Forest Remittances.
" 447, Note 2 . .	Transfer of Funds may be authorised in Madras and Bombay by the Accountant General and in Berar by the Comptroller.
" 480(*d*) . . .	Transfer of Balance to be communicated to the Controller of Military Accounts.
" 482, Note 2 . .	Drawing of cheques by the subordinates against the Cash Assignments of a Chief Commissariat Officer.
" 574 . . .	Only rupees and half rupees of the coinage of 1835 should not be reissued.
" 583—585 . .	Rules regarding coins reduced by reasonable wear.
" 585, para. 2 . .	Minimum weights—when cost recoverable.
" 587A . . .	Form 75A to be opened for uncurrent rupees and half-rupees.
" 591A . . .	Rupee census—Form 77A.
" 630 . . .	Copy of Form 84 to be sent to the Accountant General also.
" 633 . . .	Verification certificate should be sent to the head office of the Circle.
" 638 . . .	Form 84A prescribed for the Resource Estimate and the notes for guidance.
" 652 . . .	Provision that Potdars should not accompany remittances in certain cases cancelled.
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" 663 . . .	Unshroffed coins to be placed under double locks separately.
" 664, para. 2 . .	Excess in a remittance to be refunded to the remitting Treasury.

A. F. COX,

Comptroller General.

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CIVIL ACCOUNT CODE.

Volume I.

PART I.

INSTRUCTIONS TO OFFICERS GENERALLY IN DEALING WITH TREASURIES.

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Receipt of Money.

1. All transactions, to which any officer of Government in his official capacity is a party, must, without any reservation, be brought to account, and all the money received be lodged in full in the Government treasury, to be credited to the appropriate account and made part of the general treasury balance. The appropriation of departmental receipts to departmental expenditure, except when specially authorised, is strictly prohibited.

This rule is relaxed in the Civil Department—

(*a*) in the case of the Postal Department to afford facilities for the money order business;

(*b*) in regard to moneys received on account of the service of summonses, diet-money of witnesses, etc., in Civil, Revenue and Criminal cases;

(*c*) in the case of Government servants appointed Notaries Public under Act 26 of 1881, who are allowed to defray all legal expenses incurred by them in the discharge of their duties as such Notaries Public, out of the fees received by them, the balance only being credited to Government; they will note in the credit slip the full amount of the fees received and, *per contra*, the expenses disbursed therefrom.

2. No department may require that funds pertaining to it be kept apart from the general treasury balance, or be received for safe custody and kept out of account, or be received at all except under ordinary rules.

1. If, for special reasons, Government direct the cash chest of another department to be lodged in the treasury for safe custody, the fact should be reported for the information of the Accountant General, and a register kept in the treasury, in which the receipt and return of

the chests should be duly acknowledged; the key or keys of the chest must not be kept by the treasury. In case also of money arriving from a distance too late in the day for examination, it may be kept in sealed bags under double lock, but only until the following day, the fact being recorded in the register mentioned above.

2. Bullion, jewellery and other valuables coming into the hands of a Government officer in his official capacity may be received for safe custody at the discretion of the District Officer.

3. Any person paying money into a Government treasury will present with it a memorandum (chalan), which will show distinctly the nature of the payment and the person or officer on whose account it is made, and will thus contain all the information necessary for the preparation of the receipt to be given in exchange. Receipts for sums less than R500 do not require the signature of the Treasury Officer, but only of the Accountant and the Treasurer, except receipts for money paid for service stamps, which should always be signed by the Treasury Officer.

1. Printed forms should be supplied by the treasury, which may, with advantage, be bi-lingual. They should be presented in duplicate; one copy will be returned to the tenderer, duly signed as a receipt, and the other retained in the treasury for record.

Check of Receipts.

4. It is ordinarily the duty of the Revenue Department concerned, and not of the Account Department, to see that the dues of Government are regularly paid into the treasury. Detailed rules are given in Chapter 2.

Payment of Money at a Treasury.

5. A Treasury Officer has no general authority to deal with demands presented at the treasury; his authority to make payments being strictly limited to the rules in the Account Code. If a demand of any kind is presented at a treasury which is not provided for by the rules in the Code, or is not covered by a special order received from the Account Office, the duty of the Treasury Officer is to decline payment, for want of authority. A Treasury Officer has no authority to act under an order of Government sanctioning a payment, unless it is an express order *to him* to make the payment; and even such special orders should, in the absence of urgency, be sent through the Accountant General.

No bill for any allowance not claimed within six months of its becoming due can be paid without the sanction of the Accountant General.

NOTE.—This clause is relaxed in the case of disbursements made by Forest Disbursing Officers.

Claims of officers, whether gazetted or not, to arrears of pay or allowances or to increments which have been allowed to remain in abeyance for a period exceeding two years, cannot be investigated by an Accountant General except under the special orders of the Local Government.

No payments may be made on account of increases to pay until the additional expenditure thereby caused has been provided for in the estimates and duly sanctioned.

NOTE.—Periodical increments of pay are not provided for in the estimates, and are not increases to pay within the meaning of the above clause.

6. Any person having a claim against Government will present his voucher duly receipted, and, if necessary, bearing a stamp.

Articles 3—6

7. Receipts for all sums exceeding R20 must be stamped; but the following are exempt :—

(a) Receipts given by, or on behalf of, Government.

(b) „ on cheques sufficiently stamped or exempt from stamp duty.

(c) „ for interest on Government securities.

(d) „ for withdrawals from Government Savings Banks.

(e) „ on Postal Money Orders.

(f) „ granted by a Railway Company for freight and fares.

(g) „ for pay and allowances of non-commissioned officers and soldiers of Her Majesty's or the Indian Army when serving in such capacity, or for their pensions.

(h) „ for any payment of money without consideration, such as receipts for Grant-in-Aid bills, and for fees paid to

Page 3, Article 7—

Insert the following before the word "Cheques" at the commencement of the second clause :—"All cheques irrespective of their amount are liable to stamp duty but."

(3rd List, 15-12-99.)

mentioned above, but are chargeable with stamp duty under the general rule :—

(a) Cheques or receipts drawn by a Railway Company, including a Company to which a State Railway has been leased, or by a Municipality.

NOTE.—This rule applies also to receipts drawn for claims, the adjustment of which may be made through account current.

(b) Cheques or receipts signed by a Government officer as Chairman of a Municipality.

(c) Cheques or receipts drawn on account of Cantonment and other Excluded Local Funds.

(d) Cheques or receipts drawn on account of Incorporated Local Funds and District or Local Boards established under the scheme of Local Self-Government.

(e) Receipts for advances taken by Government officers.

(f) „ for amounts of emigrants' money orders.

(g) „ for refund or repayment of deposits.

(h) „ on Acquittance Rolls of Establishments.

(i) „ drawn by the Accountant General or the Treasurer of Charitable Endowments on account of interest on Municipal debentures kept in his custody as ordinary Trust Funds or Charitable Endowments.

After the word "Municipal" in line 2, insert "or Port Trust".

9. The following general instructions regarding the preparation and form of vouchers should also be observed :—

(a) Printed forms of vouchers in English should be adopted as much as possible; but when, from any circumstance, a vernacular voucher is unavoidably necessary, a bi-lingual form should be used. A

Articles 7—9.

specimen which will serve as a general guide is given as Form 31 for deposit vouchers, and may be obtained from the local Accountant General.

(*b*) When the use of a purely vernacular voucher is unavoidable, a brief abstract should be endorsed in English under the signature of the preferring officer stating the amount, the name of the payee, and the nature of the payment.

(*c*) The amount of each voucher should be entered in words as well as figures, and care must be taken not to leave space for fraudulent alterations before or after either entry. The form for stating an amount in words should be " Rupees only" or " Rupees annas etc.," the written amount filling the *whole* space between "Rupees," and "only" or " annas."

(*d*) All corrections and alterations in voucher should be attested by the initials of the person signing the receipt; any in the orders of payment must be attested in the same way by the Treasury Officer. No document bearing an erasure can be accepted, and payment of such vouchers should be refused by the Treasury Officer and a fresh voucher called for.

(*e*) Charges against two major heads should not be included in one voucher, but the Treasury Officer will not take exception to a voucher on this ground unless the items require different action from him, such as entry in different registers. This order does not apply to the allowances of an officer, or of an establishment, as in such cases the whole of his allowances, even if belonging to two or more major heads of account, should be drawn on a single bill.

(*f*) Unless the Local Government has expressly authorised it in the case of any specified office, no payment may be made on a voucher or order signed by a clerk instead of the head of an office, although in the absence of the latter the clerk be in the habit of signing letters *for* him. Nor may any moneys be paid on a voucher or order signed with a stamp. When the signature on a voucher is given by a mark or seal, it should be attested by some known person.

(*g*) Bills requiring *previous* countersignature should be returned unpaid if presented without such countersignature.

10. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant General.

Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant General either direct or through his own official superior.

11. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged (see Article 390). Careful attention must therefore be given to the rules regarding the completion of vouchers referred to in Article 9. The Treasury Officer must have sufficient information as to the nature of every payment he

Articles 10—11.

is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a Covenanted Civilian, must see that the deductions prescribed by Article 615 (*a*) of the Civil Service Regulations have been made.

2. Treasury Officers, when cashing bills for Survey Officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and, when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bill presented for salary, etc.		000
" " " contingencies		000
" " " sundries		000
	TOTAL	000
Paid in cash	000	
" " drafts	000	
		000
	* Deductions (if any)	

* [Explanation.]

Signature of Messenger——————————

——————————

Treasury Officer.

3. Any deductions made by the Treasury Officer reducing the net amount claimed on a bill should be explained in a memorandum signed by the Treasury Officer to be given to the presenter.

Issue of Duplicates or Copies of Documents.

12. No Government officer may issue duplicates or copies of receipts granted for money received, or duplicates or copies of bills or other documents for the payment of money which has already been paid, on the allegation that the originals have been lost. If any necessity arises for such a document, a certificate may be given that on a specified day, a certain sum, on a certain account, was received from or paid to a certain person. This prohibition extends only to the issue of duplicates on the allegation that the originals have been lost, and does not apply to cases in which, by existing rules, duplicates are prepared and tendered with the originals. In the case of a bill passed for payment at a treasury but lost before being cashed, or in the case of a deposit repayment voucher lost before payment, the officer who drew the original bill or voucher should ascertain from the treasury that payment has not been made on the original, before he issues a duplicate, which should bear distinctly on its face the word "duplicate" written in red ink.

Article 12.

Responsibility for Overcharges.

13. The responsibility of drawers and payers of bills is thus stated in the Resolution introducing the present system of account (F. D. No. 2189, dated 20th April 1865, paragraph 34)—

The privilege of drawing pay abstracts or bills for salary, allowances, or contingent expenses, will be restricted to responsible officers, and the drawer of the bill will be held answerable for any overcharge. The responsibility of the countersigning officer will be that which attaches to all controlling officers, and which brings them under a liability to make good any loss arising from their culpable negligence. The Treasury Officer who makes payments without pre-audit will be responsible for checking any palpable errors, and (in the case of change of office, or of rate of salary of gazetted officers) for passing the new rate with reference to the orders directing the change. In short, the responsibility for an overcharge will rest primarily with the drawer of the bill, and (failing recovery from him) the overcharge will be recovered from the Treasury Officer or the countersigning officer, only in the event of culpable negligence in either of them.

NOTE.—The Treasury Officer is required under the above ruling to examine the accuracy of the arithmetical computations in a bill.

Check of Charges.

14. Every charge comes up for audit or disposal by the Accountant General, who, if the charge is irregular or is in excess, proceeds to remove the irregularity or recover the excess through the Treasury Officer, usually, however, issuing a warning slip to the officer concerned; and, if anything more is due (unless the amount be insignificant), informs the officer accordingly, leaving him to prefer the additional claim or not as he thinks proper.

Audit Objections and Recoveries.

15. Objections and orders which arise out of the examination by the Accountant General of the treasury accounts, are communicated to the Treasury Officer by letters, audit memoranda, or periodical objection statements. To these the earliest attention should be given, and, under standing orders, the Treasury Officer should return the objection statement or audit memorandum within a week, or send a letter explaining the cause of delay.

1. The fact that some of the objections are still under reference is no reason for keeping back the statement. Such cases can be excerpted for subsequent explanation.

16. When the Accountant General disallows a payment or an allowance as unauthorised, the Treasury Officer is bound not only to recover the amount disallowed without listening to any objection or protest, but to refuse to pay it in future till the Accountant General authorises the payment to be resumed; that no warning slip has been received by the officer retrenched, or that, being received, it has been answered, are facts with which the Treasury Officer has no concern. And the Accountant General must remember that he is responsible for seeing that Treasury Officers carry out his instructions: the Financial Department has ruled that his "objection must prevail absolutely and immediately, over every authority under that of the Local Government; and, if the Local Government overrules an objection by the Accountant General, even temporarily, reference should be made to the Government of India."

1. If an officer, from whom a recovery is ordered, has meantime been transferred to another district, the Treasury Officer should, without delay, pass on the order of recovery to the other treasury.

Articles 13—16.

2. A Treasury Officer must not, when a retrenchment is ordered, enter into any correspondence with either the Accountant General or the Officer placed under retenchment; it is his duty simply and promptly to carry out the orders he has received, and to leave the person aggrieved to his remedy in ordinary course.

3. Recoveries are not ordinarily made at a rate exceeding one-third of salary, unless the officer affected has, in receiving or taking the excess, acted contrary to orders or without due justification.

4. A register should be maintained at the Treasury for recording all retrenchments ordered by the Account Office. It should contain columns specifying the name and office of the person from whom the recovery is to be effected, the nature and amount of the over-payment, and the method by which the over-payment has been adjusted.

Cheques drawn on Treasuries.

17. Cheque forms intended for the use of officers who are authorised to draw on treasuries by cheques, should be bound in books with counterfoils. Each book should bear a number which should be repeated upon each cheque contained in it, together with a consecutive number of the cheque form, and the drawing officer should notify to the treasury upon which he draws, the number of the cheque-book which he from time to time brings into use.

Page 7. Article 17—

In first correction, after "Page 7, Article 17" insert another line "continue."

...s of the ... a water- ... both in the case of cheques drawn on Treasuries, as well as those drawn on the Presidency Banks and their Branches.

18. Cheques drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay, or on any of their Branches conducting Government business, should be addressed to the Bank itself and not to any officer thereof. For instance, in the case of Presidency Banks, the address should be "Bank of Bengal, Calcutta," "Bank of Madras, Madras," etc., and in the case of Branch Banks, the address should be "Bank of Bengal, Patna," "Bank of Madras, Bellary," and so on.

Transfer of Office.

19. When an officer, whether gazetted or non-gazetted, who usually draws or countersigns bills payable at a treasury or sub-treasury, makes over charge of his office to another, he should send a *fac simile* of the relieving officer's signature to the Treasury Officer or Sub-treasury Officer, in order that the latter may satisfy himself as to the validity of the bills presented by him.

Defalcations.

20. Whenever any defalcation or loss of public money, stamps or opium, is discovered in a Government treasury, or other office or department which is under the audit of the Accountant Genenal, the fact should be immediately reported to the Accountant General, even when such loss has been made good by the person responsible for it; and, when the matter has been fully inquired into, a further and complete report should be submitted of the nature and extent of the loss, showing the errors, or neglect of rules, by which such loss was rendered possible, and prospects of effecting a recovery. The submission of such report does not debar the local authorities from taking any further action which may be deemed necessary.

Articles 17—20.

Erasures.

21. Erasures in any account, register, schedule, or cash book, are absolutely forbidden; if any correction be necessary, the incorrect entry should be cancelled neatly in red ink, and the correct entry interlined: the head of the office should set his initials to each of such corrections in authentication. Special care should be taken by the Treasury Officer as regards all vouchers and accounts showing signs of alteration; and if such documents be frequently received from any office, the attention of the head of the office should be formally drawn to the irregularity.

Article 21.

Chapter 2.—Check on Receipts.

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Departmental Revenue.

22. In the case of departmental revenue (*e.g.*, Land Revenue, Excise, Stamps, Jail Receipts, Registration Receipts, etc.), the duty of seeing that the dues of Government are regularly paid into the treasury rests with the departmental controlling officers, who receive from their subordinates accounts and returns claiming credit for so much paid into the treasury, and to whom the Accountant General sends, for comparison with these, extracts from his accounts showing the amounts brought to credit in them.

If any wrong credits are thus brought to the notice of the controlling officer, he should at once inform the Accountant General with a view to the correction of the accounts. If any credits are claimed but not found in the accounts, it is usually more convenient to make enquiries first of the departmental officer.

1. It is essential that the departmental controlling officer's account should not be compiled from returns prepared by the treasury. But the Treasury Officer is, in some cases, required to verify returns prepared for submission to departmental controlling officers.

Fines.

23. In the case of fines, the duty of checking the receipts is laid upon the Accountant General, to whom a monthly return of all fines realised, and of all remittances of fines to the treasury, should be transmitted by every Court having the power to fine.

Fines which, under competent authority, are credited to a municipal or other local fund, will be excluded from this return.

In order to secure that returns are received from *every* Court having such power, it will be convenient to arrange for their collection by the head of every department in the district (the Collector, the Judge, and the Magistrate), and their transmission by that officer. If it be more convenient for him to embody all in his own return, there is no objection to his doing so, but the collective return must be based on the records or accounts of the Courts and not on those of the treasury, though it should be compared with the treasury figures before being despatched. The best means of ensuring this comparison will probably be for the Court to despatch its return through the Treasury Officer, who will certify to the agreement with his books, or will have the return corrected by the Court before he transmits it.

1. If precautions are taken against double refunds of fines or refunds of fines not actually paid into the treasury, a simple memorandum of the collections of each Court, and of its remittances to the treasury for check with the treasury credit, would suffice; in the absence of such precautions, a detailed list of the fines collected and paid into the treasury must be transmitted in order to facilitate check in case refunds are claimed. The form of the return will be settled by the Accountant General.

Articles 22—23.

2. If the several Courts submit to any controlling officer returns of the fines imposed, the returns of the realizations may with advantage be despatched to the Accountant General under flying seal through the said controlling officer; but if this course be found to cause delay, the Accountant General should instead send to the controlling officer a memorandum of the monthly credits which appear in the treasury account.

3. When fines are received in another district or province, an intimation should be given by the recovering officer to the officer concerned, who should note the fact in his Fine Statement.

Miscellaneous Demands.

24. Miscellaneous demands of Government not falling within the ordinary revenue administration are entered by the Accountant General in a register of special recoveries and their realization watched by him. Such are tributes and contributions from Native States, contributions from Municipalities, contractors and others towards the cost of State establishment, etc.

Convict Charges recoverable from Native States.

25. Native States are in some cases responsible for the cost of maintenance of convicts imprisoned in British jails for offences committed in such States. The Jail officials should in each case communicate to the Accountant General any amount recoverable on this account, and the Accountant General will then see to its due recovery.

1. The rules fixing the responsibility of Native States in the case of convicts sentenced by a British Court or officer for offences committed in such States are contained in Foreign Department Resolution No. 3384—1, dated the 10th October 1890.

Articles 24—25.

Chapter 3.—Salaries and Allowances: General Rules.

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Last-Pay Certificates	29	Deductions how charged	41
Bond of Indemnity for Leave Allowances	30	Exchange Compensation Allowance	41A

Due Date.

26. Salary bills may be signed at any time on the last working day of the month by the labour of which the salary is earned, and are due for payment on the next working day. In the following cases only may the salary due to date be paid before the end of the month, *viz.*:—

(*a*) when an officer proceeds on leave (other than privilege leave) lasting beyond the end of the month in which the leave is taken or on deputation to Europe;

(*b*) when an officer is transferred from the Civil Department to the Military, Public Works, Marine, or Postal Department, or is transferred in the Civil Department to another Province;

(*c*) when an officer finally quits the service of Government or is transfer- ... rcum- ... egula- ... tions.

Page 11, Article 26—Strike out clause (*d*).

(*10th List, 16-9-1901.*)

1. If the first six days of a month are public holidays on which salaries are not disbursed at the treasury, the Local Government may, if it thinks fit, direct the payment of establishment bills (but not of salary bills of gazetted officers) on the last open day before the said holidays.

2. The last payment of salary should not be made to a gazetted officer or to an officer referred to in Article 43, whose pay is drawn on salary bill forms, finally quitting the service of Government, until the Treasury Officer has satisfied himself, by reference both to the Accountant General and to his own records, that there are no demands outstanding against him.

3. In the case of a non-gazetted officer, the payment may be made, without reference to the Accountant General, on the responsibility of his superior officer.

4. In the case of officers and establishments accompanying Governments to hill stations, salary bills drawn at the hill station for payment at the provincial capital, or *vice versa*, may be signed one, two or three days before the end of the month, though they will not be due for payment before the first working day of the next month.

Death of payee.

27. Salary, allowances or pension can be drawn for the day of a man's death; the hour at which death takes place has no effect on the claim.

The salary due to a deceased officer should be paid to his heirs to the extent of R500 in each case, after such enquiry into the right and title of the claimants as the Collector or other officer responsible for the payment may deem sufficient. If, however, there is any reasonable doubt regarding such claim or title, or the amount due exceeds R500, the payment should be made only to the person duly authorised to receive assets belonging to the estate of the deceased. Any person claiming as the heir of a deceased pensioner should be required to produce the pensioner's half of the Permanent Pay Order, or if no

Permanent Pay Order has been issued, the copy of the order in which sanction to the pension was communicated to the pensioner or his heir.

The rules regarding payment of pensions of deceased pensioners are contained in the Civil Service Regulations, Articles 1041-1044.

1. The notes 2 and 3 under the last Article, regarding last payments of salary, apply here also.

28. The death of every European Officer of Government, other than an Officer of the Indian Civil Service or the Army or Navy, must be immediately reported by the head of his office to the Government under which he was serving, which will announce the circumstance to the Secretary of State. The death of such pensioners should similarly be reported, but by the Account Office.

The following particulars should be given: name and probable age of the deceased; date and place of death; occupation at the time of death; native village and county of the deceased, if known; particulars of family, as far as known; if any relative in the country; if any property left, in whose custody; remarks. The particulars in the case of European pensioners should be communicated to the Account Office by the Officer who has been disbursing the pension.

Last-pay Certificates.

29. Forms of last-pay certificates, to be granted in certain circumstances by the Treasury Officer, are set forth in the Civil Service Regulations, Appendix No. 2. A Treasury Officer must be careful not to pay salary to an officer to whom he has granted a last-pay certificate, unless the certificate is first surrendered.

1. The form of last-pay certificate prescribed provides for detail of the fund deductions, although the officer preparing the bills is responsible for their correctness; but the Treasury Officer is responsible not only for entering in the certificate all demands against the departing officer of which he may have received notice before granting the certificate, but for passing on any of which he may afterwards receive notice to the treasury from which the officer will in future draw pay.

In all cases of transfer from one district to another, the last-pay certificate should specify the last regular or monthly payment; and the entire salary for the month in which transfer has been made should be paid in the new district.

Bond of Indemnity for drawing Leave Allowances, etc.

30. Officers often make arrangements with their agents to draw their leave or vacation allowances, pensions, etc., either granting them powers-of-attorney to enable them to do so, or leaving their bills ready signed in the agent's custody for presentation, the agents in their turn giving Government a bond of indemnity as security against any loss in case of over-payment (Civil Service Regulations, Article 938).

1. A Register of Powers-of-Attorney will be kept by the Treasury Officer in the form prescribed in Article 215.

The bond of indemnity, which must be stamped, may be of the following form in the case of a firm/bank :—

In consideration of our/their being permitted to draw the salary of.............................. during his absence from the Presidency, we/the (here insert the name of bank) do hereby engage to refund to Government, on demand, any over-payment that may be made to us/them as his agents

It must of course be seen that the person signing the bond of indemnity has authority to bind the firm or bank.

It is not necessary, however, for a separate bond to be entered into in the case of each individual officer. Agents of standing and respectability may, for this purpose, be allowed to enter into a general agreement in the form given in Appendix A.

NOTE.—The form of bond requires advice to be sent to the Account Officer of any change in the constitution of a firm to which the bond refers. When such advice is received, a recognition of the existing agreements that have been entered into previous to the change in the partnership should be obtained either by calling for fresh agreements to be executed by the new partnership, or by obtaining an acknowledgment from the new partnership that they are bound by the existing agreements of the old partnership or otherwise.

Agents of standing and respectability are also allowed to execute a single bond to cover the leave allowances, pensions, etc., of their constituents, [payable not by any one Account Officer only but by all Account Officers, whether Civil, Military, Public Works or Marine. Arrangements for the execution of such a bond must be made through the Comptroller General.

Fund Deductions.

31. The duty of noting the proper deductions to be made from pay bills on account of funds devolves on the drawers of the bills, but no discretion is allowed in carrying out an order received from the Accountant General or a Fund Examiner to make any particular deduction.

1. The Treasury Officer must, however, check the deductions in the case of the Annuity Fund and the Indian Civil and Indian Military Service Family Pension Regulations.

Income Tax Deductions.

32. All salaries, annuities, pensions, bonuses, and gratuities, falling due on and after the 1st April 1886 are liable to Income Tax.

1. The salaries of officers serving outside of British India whose services have been lent to, and whose salaries are paid by, Native States, are not liable to Income Tax.
2. A capital sum paid in commutation of the whole or a portion of a pension is exempt from Income Tax.

The tax is also leviable upon interest on Government securities, excluding Stock notes and the non-transferrable form of Promissory Notes held by Chiefs, falling due on or after the 1st April 1886.

1. Interest on securities is exempt if the securities are held by or are the property of—
   (1) a Service Fund or a Friendly Society, as defined in clause (8) of Financial Department Notification No. 2762, dated 6th June 1890;
   (2) a University or other Association or body existing solely for educational purposes;
   (3) a local authority, such as a Municipal Committee, District Board, or Port Trust,

provided that the exemption shall not extend to interest payable in respect of any period (the period running to date of payment of interest from last date of payment thereof) during which a transfer of the security has been effected.

33. For Income Tax purpose, salary includes allowances, fees, commission, and perquisites or profits received, in lieu of or in addition to a fixed salary, in respect of an office or employment of profit. It does not include the following :—

1. Travelling allowance.
2. Tentage „
3. Horse „
4. Sumptuary „
5. Any allowance granted to meet specific expenditure, such as house-rent, compensation for dearness of provisions.
6. Scholarships, if granted to meet the cost of education.
7. School prizes.

NOTE 1.—Local and Exchange compensation allowances are subject to the tax, and no part of a consolidated pay is exempt.

NOTE 2.—Rewards for passing examinations are taxable under Part IV of Schedule II of Act II of 1886 as income, and not as salary under Part I of the schedule. An Account Officer auditing the payment of any such reward should inform the Collector of the fact of payment in order that Income Tax may be levied on it.

NOTE 3.—Fees or honoraria paid by Government to Examiners for conducting examinations are not taxable as salary or gratuity under Part I of Schedule II of Act II of 1886, unless it is actually part of the officer's recognized duty to conduct such examinations. If it is not part of his duty, and if he is simply invited to do certain work which might equally well be done by a non-official on similar invitation, the fee which he receives is "income" not salary, and the disbursing officer is not concerned with the recovery of Income Tax on the amount. An Account Officer auditing the payment of any such fees or honoraria should, however, inform the Collector of the fact of payment in order that Income Tax may be levied on it.

34. The tax is leviable upon the gross salary, subject, however, to deduction of such portion of the salary as—

(1) is deducted under the authority or with the permission of Government for the purpose of securing a deferred annuity for the officer himself, or a provision for his wife or children after his death;

(2) is paid by the officer to an Insurance Company, Service Fund, Mutual Benefit Fund, Friendly Society, or other legally established Association in respect of an insurance or deferred annuity on his own life or on the life of his wife;

(3) is paid into any Provident Fund established under the authority or with the permission of Government, and is not repayable to the officer at his option so long as he remains in the service;

NOTE.—Refunds under Rule VII of the Civil Engineers' Provident Fund of amounts temporarily withdrawn under Rule VI, are not exempt from Income Tax.

(4) is compulsorily stopped from salary by the orders or with the approval of Government for payments to Regimental, Mess or Band Funds, or the like;

(5) is deducted as fine inflicted by the head of an office or department or by Government.

NOTE.—A portion of salary withheld under an order of a Court is not a sum compulsorily stopped from salary within the meaning of this clause.

Provided that—

Page 14, Article 34—

Cancel ke out clause (5) and also the words "with the ler (5)" from the last paragraph.

(6th List, 1

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into account in determining whether the income is liable to the tax, or in determining the rate at which the tax shall be levied.

NOTE 1.—If a life insurance premium is payable in sterling, the amount to be deducted from the gross salary, etc., is the actual cost of remittance as stated by the assessee, or if the assessee is unable to state such actual cost, the equivalent in rupees of the sterling payment calculated at the official rate of exchange for the year in which the deduction is made.

Premium paid by an officer while on leave or deputation out of India whose allowances are disbursed from the Home or a Colonial Treasury is not exempt from Income Tax.

Article 34.

2. The amount of premium paid to a Life Insurance Company should be deducted in one sum from the salary bill to which the receipt for the premium is attached, before the calculation for the Income Tax is made.

3. Income Tax is not to be deducted from advances of pay made under Article 137, clauses (a) and (b), of this Code and under Article 81 of the Civil Service Regulations, the deductions being made from the gross amount of the salary bills from which the advances are recovered by instalments.

4. Advances made to officers proceeding on leave or duty out of British India are liable to Income Tax, which should be deducted in each case when the advance is made.

5. When advances of pay or leave allowance for a period extending beyond the date of the officer's return to India are made in England, Income Tax should be charged on the full amount of salary from the date of return to India without abatement for advance.

35. A deduction made from the amount of salary, pension, or annuity liable to assessment on account of a payment made to a Life Insurance Company or to a Family Pension Fund (if the payment is made otherwise than by deduction from salary) must be supported either—

(1) by the original receipt of the Insurance Company; or

(2) (in the case of a deduction claimed by servant of the Government or of a local authority) by a copy of the same, presented along with the original to the officer who pays the salary, and attested by that officer, who should, after such attestation, return the original with a note endorsed upon it that it has been produced and allowed for, the copy being attached to the bill sent with the list of payments; or

(3) by a duplicate receipt or certificate of payment given by the Insurance Company.

In cases (1) and (3) the receipt or certificate should be forwarded with the bill to the Account Office, whence it will be returned as soon as the fact of payment is admitted in due course of audit.

Where the Collector is satisfied that none of the above prescribed documents can be produced without an amount of delay, expense or inconvenience, which, under the circumstances of the case, would be unreasonable, he may accept such other proof of payment of the premium as he may deem sufficient. He must, however, in all cases receive and adjudicate the claims to the remissions in sufficient time to prevent the payment of bills being postponed pending the adjudication.

36. If the salary, annuity, or pension amounts to R166-10-8 per mensem, the amount recoverable is five pies in the rupee, or, if less than the above, but not less than R41-10-8 per mensem, the rate is four pies in the rupee. The amount due on a fraction of a rupee should be neglected. Thus the tax to be realized on a monthly salary of R166-10-8 is R4-5-2 only. The tax is calculated in accordance with the Table printed as Appendix B.

36A. The tax is not leviable on the salary of any officer, warrant officer, non-commissioned officer or private of Her Majesty's Forces or of Her Majesty's Indian Forces, who is not in an employment which, according to the ordinary practice, is held indifferently by military persons and civilians, and whose salary does not exceed five hundred rupees per mensem.

NOTE (1).—The salary of officers of the class mentioned in this article who may be deputed on Famine or Plague duty under the Civil Department is also exempt from Income Tax if the salary drawn during the deputation does not exceed R500 a month.

Articles 35—36A.

NOTE (2).—In the case of Military Hospital Assistants lent for Civil duty, no Income Tax should be levied if the emoluments drawn in the Civil Department are no higher than those the Hospital Assistants … oy. In cases in which higher … covered.

Page 16, Article 36A—

NOTE (3).—Civil Surgeons are not ex…

… an R41-10-8, deduction … d that the salary of other months has been or will be such as to bring the salary of the year up to R500. The tax on salary should be deducted with reference to the salary of each month separately.

Income Tax deducted from the salary of an officer whose total income during the year is found to be less than R500 may be refunded at the end of the year, but the refund should be made by the officer through whom the tax was originally collected on the certificate of the Collector to the effect that the total income of the officer for the year did not amount to R500.

38. The tax should be levied on a gratuity with reference to the total of the gratuity and salary drawn by the gratuitant in the year of payment,—*i.e.*, the gratuity should be exempt, taxable at four pies, or taxable at five pies in the rupee, according as the above total is less than R500, R500 or more but less than R2,000, or R2,000 or more, respectively. This rule, however, will not modify the previous application of Article 37 above to any salary already drawn during the year.

39. The head of an office when paying a salary or gratuity should not question the recipient as to his other income. He should deduct the tax solely with reference to the month's salary, or the total of salary and gratuity paid during the year, as the case may be, unless the Collector brings to his notice that the recipient has other income.

40. In the case of interest on Government securities, the rate is five pies in the rupee, unless the holder produces a certificate from the Collector that his annual income from all sources is less than R500, or that the interest is employed solely for religious or public charitable purposes, when no deduction should be made, or unless he produces a certificate that his income from all sources is less than R2,000, in which case the rate is four pies.

When any exemption is allowed, or a lower rate is levied, the Treasury Officer should record on the payee's receipt that the prescribed certificate has been produced, and note the fact in the column "Deduction of Income Tax" in the Register of Payments (Form No. 24).

Deductions how charged in accounts.

41. Amounts deducted from bills, etc., are not to be credited in the cash book, as the net amounts will be charged, but the deductions must be clearly recorded on the vouchers on which payment is made.

Exchange Compensation Allowance.

41A. This allowance is granted in accordance with the rules contained in Appendix BB. It is a provisional addition to salary, calculated on the difference between the gold value of half-salary at the market rate of exchange, and its value at a privileged rate, which for the present is fixed at 1*s*. 6*d*. per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which £250 converted at the privileged rate shall fall short of the equivalent of £250 converted at the market rate.

Articles 37—41A.

41B. The allowance is payable only to Europeans. Eurasians, who are not statutory natives of India, are to be reckoned as Europeans, and for the purposes of the rules, Europe includes the English-speaking colonies. As regards officers appointed in England, Europeans so appointed are entitled to the allowance, unless their salaries are fixed in sterling or unless they are specifically excluded from it by the terms of their engagement. As regards appointments in India,* the concession is limited to those offices in which

After the word "India" in line 7, insert—

* the claim depends on two factors which may be described as *Personal* and *Official* eligibility. The former is secured by being outside the class "Native of India" as defined in Statute 33 Vict., Cap. 3, Section 6, to which an important privilege of appointment in India to offices carrying a salary of R200 and over, save in certain excepted departments, is secured by Standing Orders of the Government of India. Full instructions are contained in Government of India, Financial Department Nos. 2418-Ex., dated 26th May 1899, and 3457, dated 31st July 1899. As regards official eligibility,

by or under which the appointment is made

NOTE 1.—All European officers appointed in England may be admitted to the allowance and Eurasians so appointed may be treated as Europeans if they are not statutory Natives. In dealing with the case of Eurasian officers appointed in England, the initial presumption will be that they are entitled to Exchange compensation allowance, and the allowance should only be withheld from such an officer when it seems clear that his circumstances are such as to make him a statutory Native.

NOTE 2.—A son of a Native of India by an English mother is ineligible for the allowance.

Insert after "5th November 1898" in line 2, and No. 2556-Ex dated 5th June 1899

41B. (1). Further orders of the Government of India have been issued in Financial Department Resolution No. 4847-Ex., dated 5th November 1898 describing the appointments by virtue of which an officer *appointed in India* becomes entitled to Exchange Compensation Allowance if not otherwise dis-entitled to it. These orders do not therefore render a person appointed in India eligible for the allowance, if he is a native of India, within the definition of that term in Statute, 33 Vic., Chapter 3, Section 6.

41B (2). The case of an officer transferred from a service or appointment in which he is eligible for Exchange Compensation Allowance to one which does not carry the allowance, should be dealt with as follows. So long as such an officer substantively belongs to the eligible service or appointment, and merely officiates in the other, he should retain his claims; but when he is substantively transferred, he should not get the allowance if he would not have drawn it had he been originally recruited for his new service or appointment.

41B (3). The orders issued by the Government of India on the subject of Exchange Compensation Allowance apply *proprio vigore* only to officers paid from general revenues. Their application to officers serving under Local Boards and Municipalities is a matter to be settled by Local Governments so far as these have legal and financial power to enhance the salaries of such officers. To this extent Local Governments may sanction any increase in the salaries of Local Board or Municipal servants by way of exchange compensation, provided that the concessions so made in no case exceed what such officer would have been eligible for by way of Exchange Compensation Allowance had he been serving under Government.

Articles 41B—41B (3).

41C. As regards officers appointed in India on or after the 1st April 1897, a certificate of eligibility for Exchange Compensation Allowance will be granted on appointment by the Government by or under which the appointment is made. The certificate will set forth the grounds upon which the officer to whom it is granted is deemed to belong to the class of public servants who supply the indispensable European element in the administrative body of Indian officials. In the case of officers appointed in India before the 1st of April 1897, such a certificate on appointment is not required, but the orders of the Government under which they are now serving should be obtained, as to their eligibility to receive the allowance. Only such officers as have obtained such certificates or orders can be given the full benefit of Exchange Compensation Allowance.

NOTE 1.—Officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of the claim to the allowance.

NOTE 2.—An officer without a substantive appointment acting in Government service is not debarred from Exchange Compensation Allowance merely by reason of his holding only an officiating appointment.

41D. Exchange Compensation Allowance is not admissible to :—

(*a*) Persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case;

(*b*) Persons serving under a contract in which their allowances are definitely fixed, which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed;

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will be entitled to Exchange Compensation Allowance if his salary is not fixed in sterling, and there is nothing in his agreement to exclude him from the allowance.

(*c*) Persons who are not members of any regular Service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their profession;

(*d*) Officers permitted to make family remittances through Government for any month in which the privilege is availed of.

41E. In the case of officers whose emoluments are governed by the Civil Service Regulations, the allowance is admissible only on salary as defined in Article 47 of Regulations. In the case of officers whose emoluments are governed by the Indian Army Regulations, it is admissible only on pay, Indian allowances, and Staff pay. The allowance should be calculated on the whole gross salary for the month before deduction of Income Tax, Annuity and Fund deductions. The percentage is not calculated on fractions of a rupee

Articles 41C—41E.

in the salary, fractions of 8 annas or more being taken as one rupee, and fractions of less than 8 annas being neglected.

Deputation allowance does not come within the definition of "salary" in Article 47 of the Civil Service Regulations, and consequently Exchange Compensation is not admissible in respect of it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation.

NOTE.—The term "Deputation allowance" used above means an allowance payable in addition to salary under Article 98 of the Civil Service Regulations to an officer placed on special duty in India, and does not include the allowance under Article 103 of an officer deputed to Europe, which, when payable in India, carries Exchange Compensation Allowance provided the officer concerned is otherwise entitled to it.

Exchange Compensation is admissible on leave allowances fixed in rupees and drawn in India or Ceylon.

If any part of an officer's salary is fixed in sterling, and is converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India, the allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

When a wound or good service pension due to an officer serving in India is received by him in sterling in England, an abatement should be made from the Exchange Compensation drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the official rate of exchange is exceeded by that at the market rate fixed for the quarter for the payment of Exchange Compensation.

NOTE 1.—The allowance is admissible on the Extra Staff Pay and allowances enumerated in the statement which accompanied Government of India, Finance Department No. 903-Ex., dated 8th February 1898.

NOTE 2.—Exchange Compensation Allowance is not admissible on subsistence allowance drawn under Article 215(A) of the Civil Service Regulations, for the period of suspension

Page 19, Article 41E.—Add as note 3—

NOTE 3.—When an officer claims exemption from Income Tax with reference to horse allowance or tentage included in his salary, he can not draw exchange compensation allowance on such allowances.

and notified by him about the 15th day of the final month in the preceding quarter. Tables for calculating the amounts of the allowance are printed at the end of Appendix BB, and they should invariably be followed, the maxima limits being carefully observed. The percentage applicable to any payment of salary is the percentage for the quarter in which the salary drawn first became payable. In the case of payments of salary made before the end of the month under Article 26(*a*) and (*c*), the rate in force at the time the payment is made should be taken. In all other cases of payments in advance, the rate in force on the 1st of the following month should be adopted.

Article 41F.

Page 20, Article 41F.—Add a note—

3. From the 1st quarter of 1901-1902 and until fur' exchange for the calculation of this allowance will be taken a...

ge Compensation llowance onthly any n compen other

(8th L. 15-9-99 e, will limit

of £1,000 a year) at the rate of exchange fixed between krans and pounds sterling, one rupee of salary being taken for this purpose as equivalent to 1*s*. 6*d*., and the other half at the rate of exchange fixed between krans and rupees.

The rates of exchanges for the purposes of this Article between krans and rupees and between krans and pounds sterling will be fixed quarterly by the local authorities.

41H. The allowance is drawn with pay on the same bill on which pay is drawn, being shown by a separate entry as follows:—

"Add for Exchange Compensation Allowance at .....p. c."

It should be charged to the same head as pay, but in all entries in accounts it should be shown separately from pay. It should not, however, be treated as salary for the purpose of calculating table-money recoverable under Article 1115 of the Civil Service Regulations from an officer travelling by sea.

The allowance is chargeable with Income Tax and also with Civil Fund deductions, and, except in the case of Madras and Bombay Civil Servants who entered the service or passed the final examination before 1876, with annuity deductions, but the allowance admissible on the minimum furlough allowance is ... from annuity deductions.

Page 20, Article 41 I—

Strike out the first word 'In'.

...ge Compensation Allowance is not admissible under the rules ... Appendix BB to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of the allowance under the restrictions and rules contained in the Appendix cited above. But as the allowance will not be payable by the Government of India, but by the foreign employer, the claim in each case must, subject to any conditions imposed by Statute or by trust provisions, be decided, in the case of foreign service of the first kind, by the orders of the employer to whom the officer's services have been lent, and in the case of service of the second and third kinds, with the consent of the controlling authority of the funds to which the allowance will be chargeable. If the foreign employer signifies his desire to give the allowance, the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance. If the Local Government entertains any doubt whether the officer is eligible under the rules, the case should be submitted for the decision of the Government of India in the Finance Department.

1. Exchange Compensation Allowance payable by the foreign employer to an officer on foreign service while on privilege leave, should be distributed according to the rule of proportion between the foreign employer and Government.

Articles 41G—41I.

41K. The market rates of exchange fixed and the percentages of salary admissible on account of the allowance since 1st April 1897 have been as follows:—

	Quarter.	Rates of Exchange.	Percentage of salary admissible as allowance.
1897-98	1st quarter . .	1s. $3\frac{7}{32}$d.	$9\frac{67}{487}$
”	2nd ” . .	1s. $2\frac{13}{16}$d.	$10\frac{60}{79}$
”	3rd ” . .	1s, $3\frac{5}{16}$d.	$8\frac{38}{49}$
”	4th ” . .	1s. $3\frac{15}{32}$d.	$8\frac{2}{11}$
1898-99	1st ” . .	1s. $3\frac{29}{32}$d.	$6\frac{296}{509}$
”	2nd ” . .	1s. $3\frac{31}{32}$d.	$6\frac{184}{511}$
”	3rd ” . .	1s. $3\frac{27}{32}$d.	$6\frac{136}{189}$
”	4th ” . .	1s. $3\frac{31}{32}$d.	$6\frac{184}{511}$
1899-1900	1st ” . .	1s. $4\frac{1}{16}$d.	$6\frac{8}{257}$
ntinue— 1899-1900	2nd ” . .	1s. $3\frac{31}{32}$d.	$6\frac{184}{511}$
”	3rd ” . .	1s. 4d.	$6\frac{1}{4}$.
”	4th ” . .	1s. $4\frac{1}{8}$d.	$5\frac{25}{33}$.
1900-1	1st ” . .	1s. $4\frac{5}{32}$d.	$5\frac{365}{517}$
1900-1	2nd ” . .	1s. 4d.	$6\frac{1}{4}$
”	3rd ” . . .	1s. $3\frac{31}{32}$d.	$6\frac{184}{511}$
1900-1901	4th ” . .	1s. $3\frac{31}{32}$d.	$6\frac{184}{511}$.
Add— 1901-1902	1st . .	1s. 4d.	$6\frac{1}{4}$ and until further orders.

Article 41K

Chapter 4.—Gazetted Officers' Bills.

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Form of Salary Bill.

42. For the fixed allowances of a gazetted officer the adoption of bills in a form similar to Form 1 is recommended, in which the whole of the fixed allowances claimable by an officer in respect of the same appointment are set forth. An officer who draws an additional allowance for a separate office need not present a separate bill for it, unless it is chargeable to a Local Fund.

43. In some provinces it is found more convenient that the pay of munsifs, tahsildars, and other similar officers belonging to establishments limited and fixed with reference to the requirements of a whole province, who are not ranked as gazetted officers, but whose pay varies according to grade, should be drawn separately, in the form provided for gazetted officers, instead of being included in the pay-bill of their office establishment.

44. Salaries may be paid only upon the personal claim of the officer concerned, and to his personal receipt, and not otherwise, except under the special authority in each case of the Government of India or the Comptroller General. At the written request or order of the officer, the salary bill may be made payable to some *well-known* banker or agent.

45. An officer drawing salary for the first time at any treasury should present with his salary bill a last-pay certificate in accordance with the rules in the Civil Service Regulations, unless he is a newly-appointed officer drawing his pay for the first time, when a health certificate—except in the case of an officer appointed by the Secretary of State—and an order from the Accountant General should be attached to the bill; but if the appointment is temporary, the certificate need not be furnished until he is confirmed.

Alterations of Pay.

46. No officer may draw an increased or a changed rate of salary or fixed allowance unless the bill on which he draws it is either pre-audited by the provincial Accountant General, or is accompanied by a letter of the Accountant General authorising the amount to be drawn. These letters will be issued from the Account Office as soon as possible; but as delay may occur if the change is made near the end of a month, or if it takes effect from a date which cannot immediately be ascertained, and cannot be fixed by a certificate of transfer of charge appended to the bill, officers should either draw their bills for no more than old rates, or send their bills for pre-audit to the Accountant General, if they do not first receive his letter of authority.

Articles 42—46.

Transfer of Office.

47. Every transfer of charge of a gazetted office should be reported by post of the same day to the Accountant General; and, in the case of an officer having *independent* charge of a public treasury, statements of the cash balance, of the stamp and opium stores, and also of the bill forms in stock, should be prepared, signed by the officer taking charge, and forwarded to the Accountant General at the same time.

1. This rule only applies to changes of District Officers, not to transfers of executive charge of the treasury between their subordinates; in the latter case, the fact of transfer should simply be advised to the Accountant General.

Pay to Officers in England.

48. If pay be due in India to an officer absent in England, he must make his own arrangements to receive it in India.

Travelling Allowance Bill.

49. The form of bill for travelling allowance of a gazetted officer depends upon the rules under which it is due. For the case of mileage, halting allowance, or daily rate, Form 2 is recommended as setting forth in a convenient form the necessary details of information. When a circuitous route is taken, the reason for doing so should be stated on the bill. When an officer is entitled to draw actual expenses, they should, in the absence of orders to the contrary, be set forth in detail.

Rewards for Proficiency in Oriental Languages.

50. Bills for rewards under civil rules to civil officers, including chaplains and military officers in civil employ, should be pre-audited by the Accountant General, who will be guided either by the scales laid down by the Government of India for those rewards which apply generally, or by such special rules as may obtain in the several provinces.

Bills for rewards under military rules to military officers in civil employ should be submitted to the Accountant General, who will pass them for payment after having them pre-audited by the Military Department. The amounts of these bills will be debited to the Military Department through the Exchange Accounts.

Inspecting Officers.

51. In most cases, and in the absence of special provision, payments can be taken only at the treasury of the district in which the claim arises; but an officer whose duty requires him to travel about on inspection should ordinarily take with him a last-pay certificate, which will enable him to draw from the nearest treasury within his circle of jurisdiction such portion of his pay as may be entered in it at his request, the balance, if any, being drawn at his head-quarters. Should he pass from one Accountant General's jurisdiction to another's, the last-pay certificate should be countersigned by both. In such a case, of course, no *advance* is made, and no recovery or adjustment becomes necessary. Similarly, he may draw his travelling allowance on the prescribed

bill form with necessary certificates, countersigned by the controlling authority, if any, but he cannot take advances on account of travelling allowances.

52. As an exception to the above rule, such advances as may be required

Page 24, Article 52.—Insert—

(*a*) The Metropolitan Bishop of Calcutta from any Treasury in India.

(*b*) Other Bishops from any Treasury within their diocese;

and renumber the present clauses (*b*) and (*c*) as (*c*) and (*d*).

(*8th List, 15-3-1901*)

ances, and the duplicate retained to support the debit in the list of payments.

Article 52.

Chapter 5.—Establishment.

Sections of Establishment . .	53	Service Books	67
Annual Returns	55	Travelling Allowances . .	68
Alteration of Establishment .	57	Inspecting Officer's Establishment	71
Monthly Bill	58	Compensation for ...s of	
Distribution of Salaries . .	63		72
Arrear Bills	65		

Page 25.—In the list of headings strike out—

Advances 66

(10th List, 16-9-1901.)

...nder the same officer, which are charged under different major heads, are to be regarded as distinct establishments—*e.g.*, a District Officer's excise establishment is to be treated as distinct and separate from his land revenue establishment.

54. For the purposes of pay and audit, establishments are distributed into "sections." No fixed rules can be laid down as to what constitutes a section, but the sections should be fixed by the Accountant General after communication with the heads of offices or departments on the following principles :—

(*a*) The distribution should be uniform throughout the province for the same kinds of establishments.

(*b*) Ordinarily, an office or establishment containing not more than ten or twelve clerks will form a single section ; larger offices will comprise two or more...

Page 25, Article 54(c)—

Strike out the portion from "Sub-Collectors' establishment," etc., down to the end.

...where the clerks are arranged by classes and grades, each grade may, if necessary, form a separate section.

(*e*) Petty and numerous establishments are often best distributed according to the taluqs or sub-divisions of a district ; *e.g.*, village schoolmasters would be so distributed, while of the higher classes of schools each school would form a separate section.

(*f*) Clerks (or schoolmasters, native doctors, etc.) should not, except in small establishments, be lumped up with chuprassees or servants ; but servants should, when their number is not very small, form a separate section or sections.

(*g*) The pay abstracts of the district police are regulated by departmental rules, and are stated, so far as regards the lower grades, in detail of grades.

(*h*) In preparing pay bills, leave statements, annual returns of establishment, proposition statements and other similar documents, the entries should be made in accordance with the sections arranged under the provisions of this article.

Annual Returns.

55. Early in April in each year, a detailed statement, in duplicate, of the permanent establishment existing on 1st April, will be prepared in Form 3 and transmitted to the Accountant General direct as soon as possible, and, in

Articles 53—55.

Page 26, Article 55—

Strike out the words "the establishment bills of which are au by the Accountant General, or" in lines 5 and 6.

Insert the words "verification of services and" after the se "for" in line 6.

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, and

(*a*) The name, designation, and pay of every gazetted officer, clerk, or menial servant holding a permanent appointment, whether on duty or absent on leave or deputation, or under suspension, should be distinctly shown, with the exception of those exempted from keeping service books by Article 876 of the Civil Service Regulations, and any officials on non-pensionable establishments, who should be shown in detail of grades only.

[NOTE.—The names of menial servants attached to Survey Parties, whose service is not longer than two years, may be omitted from the annual statement; but when the name of any such servant is for the first time introduced, the original date from which his service has been continuous should be mentioned.]

(*b*) The date of birth, of appointment to present post, and of promotion to present pay of each person, as well as the number and date of the Government orders creating the post, should be clearly entered in the appropriate columns of the statement; the date of birth by Christian era should be given, and if the exact date is not known, the approximate date or year should be stated. This date can only be altered, except in the case of a clerical error, under the orders of the Local Government.

(*c*) The return should show accurately the sanctioned scale of permanent establishment, and so will include every post, whether filled up or not; and if a post be vacant, the word *vacant* should be set against it in the column of "*Name of Incumbent.*"

(*d*) The names of gazetted officers should be entered first, and beneath them those of the clerks and servants in order of sections of the establishment; there should be a separate total for each section, the grand total being taken at the foot.

(*e*) The columns of *minimum* and *maximum* pay of post should be filled up only when the pay is progressive, *i.e.*, rises from a minimum to a maximum by annual increments; and if any annual increment is given with effect from 1st April, it should be included in the return, and compared with the certificate (in Form 8) required by Article 62, which would accompany the April bill.

(*f*) The name of any person acting in an appointment, as well as the acting allowance paid to him, should be shown in the column "*Name of Incumbent,*" beneath the name of the absentee for whom he is officiating.

(*g*) If the acting incumbent holds a permanent appointment upon another establishment, the fact should be stated, and the entry should be supported by a certificate from the head of that other establishment.

(*h*) If any person on the establishment has attained the age of 55 years, the number and date of the orders of Government or other competent authority permitting his retention in the service should be quoted in a note at foot of the statement, and the period for which his retention has been authorised should also be mentioned. If no orders have been received, the number and date of the application for sanction to his retention should be noted.

(*i*) A detailed statement in Form 4 should be given at foot of the original return, Form 3, showing new names of non-gazetted officers which are not found in the return of the previous year; and when these new names include those of persons who have entered Government service for the first time, a reference should be given to the bill with which their age and health certificates were furnished; and if they include the names of persons transferred from other Government appointments, those appointments should be specified, as well as the dates from which the transfers have effect. Columns are also provided in Form 4 for information required in regard to the names of non-gazetted officers which appeared in Form 3 of the previous year, but are now omitted; as also regarding non-gazetted officers who have been on leave, other than privilege or casual, or under suspension during the previous year. In the case of any who have been under suspension, a note is required stating whether it has been expressly declared that the period of suspension shall count as service qualifying for pension (Article 459 of the Civil Service Regulations).

Article 55.

(*j*) A separate detailed statement should be prepared for each permanent establishment existing on 1st April, whether paid from general revenues or from local funds, and not more than one establishment should be exhibited on a single page. When the pay of any establishment or of any individual officer is met partly from general revenues and partly from local or other funds, the whole pay should be shown in one statement, and the portion payable from each source specified in a footnote.

When completed in accordance with the above instructions, the detailed statement should be carefully checked with the service books save in the cases excepted in clause (*a*), as it will be the chief authority by which hereafter pension claims will the tested. A certificate of this comparison should be endorsed on the return thus: "Compared with Service Books and found to agree."

Page 27, Article 56—

Strike out the word "first" in line 1 and also the second clause beginning "and secondly, by a nominal roll, etc." in lines 3 to 7.

For the words "its two accompaniments" in para. 2 read "the abstract."

(*11th List, 16-12-1901.*)

Forms for the [illegible] supplied by the Accountant General.

Alteration of Establishment.

57. When the entertainment of a new establishment, or a change, temporary or permanent, is proposed in an office, a letter fully explaining the grounds of the proposition should be submitted departmentally to the Local Government, together with a tabular statement in duplicate in Form 5, showing clearly its financial effect. If the change would affect only a section of the establishment, the numbers and cost of the other sections may be shown in totals without detail, but full particulars must be given for all in which any alteration is recommended. The statement prescribed in Article 158 should also be submitted when necessary.

1. In calculations for the purposes of this rule, Exchange Compensation Allowance should be taken into account in all cases in which it is practically certain to be an element of the proposed expenditure, and should be calculated at the rate adopted in the Budget Estimates of the year.

2. Where the pay of any post, existing or proposed, rises from a minimum to a maximum by periodical increments, the *average monthly* cost, not the actual or the commencing cost, must be given. This average cost, no doubt, varies under various circumstances, but under all it depends largely on the period of rise. If the pay rise by five equal increments from a minimum to a maximum, the average monthly cost will be taken in the case of a gazetted officer at the minimum, *plus* two-thirds, and in the case of ministerial establishments at the minimum *plus* three-fourths of the difference between the minimum and maximum; if the period of rise be twenty years, the average monthly cost may be taken at the exact mean; in other cases an intelligent estimate should be made.

3. The Government of India has directed that, before passing orders on such proposition, the Local Government should obtain from the Accountant General a verification of the figures in the column headed "Present scale."

Monthly Bill.

58. Pay bills will be prepared in Form 6 with full detail of names, and will show separately in the first money column the salary or leave allowance

Articles 56—58.

claimed for each person for the month, whether drawn or not, and in the second any amount not drawn but held over for subsequent payment. The fourth money column will be used to show the amount actually drawn for each section; and when salary is drawn for a portion of a month only, the rate at which it is drawn, and the number of days for which it is claimed, should be stated either against the name of the employé in the body of the bill, or in a note at foot of the page; the salaries of the persons included in each section will be marked off in it, and the total of each section will be entered in red ink.

1. The pay of all temporary establishments (other than hot-weather establishments and temporary field establishments) which are entertained under sanction should be billed for separately, and sanction quoted.

2. The names of policemen whose pay does not exceed R20 per month, and of other officers whose pay does not exceed R10 per month, may ... the pay-bill, provided that a certificate in the fo... "Certified also that all policemen ... this bill, have

Page 28, Article 59—

For the words "non-gazetted officers" in li...

...glect of office ... from pay and consequent short

Page 28, Article 59—

Restore the words "non-gazetted officers" for "meni... uted by the 6th list of corrections.

(7th List, 15

... statement in ...rm. It may ...t page of the bill.

1. For an officer absent on deputation ... to 13 of the leave statement will be filled in, and the word "deputation ... fer" entered in column 5 with a note, in the column of remarks, of the particular appointment held. If the absentee is appointed substantively *pro tempore* to his new office under Article 110 of the Civil Service Regulations, *sub. pro tem.* should be entered in column 5.

2. If an officer is suspended, columns 1 to 14 should be filled in, and the word "suspended" entered in column 5; while in the last statement in which a suspended officer's name appears it should be noted in the column of remarks whether or not the period of suspension counts for pension. (Article 459, Civil Service Regulations).

3. The chain of appointments made consequent on each absence should be separated off by a line drawn across the leave statement after the name of the last acting officer.

61. When the name of any person appointed to superior service appears for the first time in an establishment bill, either reference must be given to a previous appointment held by him (which should be supported by a last-pay certificate, under Article 63, 1, showing dates of making over and receiving charge, advances outstanding, etc.), or, if he did not previously hold any appointment or is re-employed after resignation or forfeiture of past service, a health certificate, as required by Articles 60 and 61 of the Civil Service Regulations, must accompany the bill. The number and date of sanction to appointments of persons other than natives of India on salaries of R200 a month or upwards, should be quoted.

62. To the first bill in which a periodical increment is drawn by any officer, a certificate in Form No. 8 should be appended.

The form provides for two alternative certificates. The first alternative certificate may be used in any case in which the increment is due for continuous service of the prescribed term, less only periods of suspension and leave with-

out allowances which are shown in the tabular portion of the certificate. An increment so certified may be drawn in the establishment bill, without further authority. In all other cases the second alternative form is required, and whenever this form is used the certificate with the explanatory memo. (which should show briefly but clearly the grounds on which the increment is claimed) should be submitted about one month before the increment falls due to the Accountant General, who will pass and return it after check, and the increment may be paid only on a certificate so passed. If the certificate be submitted at the time indicated, the Accountant General will ordinarily be able to return it, so as to allow of the increment being drawn when due in the ordinary establishment bill, but if arrears of increment have accrued when the certificate is returned, they may be drawn on a separate bill.

Distribution of Salaries.

63. The head of an office is personally responsible for every salary draw on a bill signed by him until he has paid it to the person entitled to receive it, and has had the acquittance roll signed by the payee, with, if necessary, a stamp. If the payee do not present himself before the end of the month, the amount drawn for him must be refunded by short drawal in the next bill; his salary can be drawn anew under Article 65 when he presents himself to receive it. Pay may not, under any circumstances, be placed in deposit. The leave allowance of a non-gazetted officer on leave in India can only be drawn from the treasury from which his salary is disbursed, and he must make his own arrangements for drawing it there and getting it remitted to him.

1. The head of an office should give a last-pay certificate to an officer of his establishment who is transferred or deputed to another establishment, or who is discharged on pension. The certificate should state that the officer has received pay on the subscriber's establishment up till (*date*) inclusive, and that from that date he ceased to draw pay on account of, etc.

2. In the case of an officer discharged on pension, the certificate should accompany the application for pension, unless the applicant is continued in the service after submission of his application, in which case the Accountant General, in issuing orders for payment, will direct that no payment is to be made until the certificate is produced.

3. When, with the special sanction of the Comptroller General, undisbursed pay of any establishment is permitted to be retained in hand for more than one month, the amount so retained should be certified at foot of the bill as follows:—

Certified that R   out of the amount drawn on the establishment bill for 18   are retained for future disbursement, and that all sums drawn prior to that date have been disbursed to the proper persons or refunded.

64. The head of an office is not at liberty to re-adjust the salaries of an officer by giving one officer more and another less than the sanctioned pay of his post, nor may he distribute the pay of an absentee otherwise than as provided in the Civil Service Regulations. But in the case of departments or establishments divided into grades there is no objection to an excess appointment being made in a lower grade against a vacancy left unfilled in a higher grade. This liberty must, however, not be used for the purpose of increasing the numerical strength of an office. For each vacancy in a higher grade, only one extra appointment in a lower grade is admissible.

Arrear Bills.

65. Arrear pay should be drawn, not in the ordinary monthly bill, but in a separate bill, the amount claimed for each month being entered separately,

Articles 63—65.

with quotation of the bill from which the charge was omitted or withheld, or on which it was refunded by deduction, or of any special order of Government granting a new allowance: such bills can be presented at any time subject to the conditions laid down in Article 5, and may include as many items as are necessary.

Page 30.—Strike out Article 66. 1200 a
(10th List, 16-9-1901.) 297),

are made, not as a matter of course, but on the authority of a separate order in each case signed by the head of the office; this order should be presented at the treasury in support of a separate bill, in the form of an establishment bill for the single item, and will accompany that bill to the Account Office. No subsequent adjustment is required either by refund in cash or by deduction from bills, as the advance is treated as a final payment.

Service Books.

67. Special attention is drawn to the rules regarding service books, contained in Articles 876 to 885 of the Civil Service Regulations. The service book is a contemporary record in minute detail of a person's official career, and every entry is attested at the time by the head of the office whose orders have caused it. It should be possible to prepare the pay bill by checking the last pay bill with the service books.

The service books should be kept in the custody of the head of the office (Article 881, Civil Service Regulations). When an employé is transferred to another office, his service book should be sent to the head of the office to which he is transferred, and not made over to him, nor should it be given to him when proceeding on leave. When non-gazetted officers are officiating in gazetted appointments, their service books should be kept by the head of the office to which each such officer permanently belongs, but when they are confirmed in such appointments, their service books should be forwarded to the Account Office for record.

1. In service books of the old form which have no separate column for leave, the description and term of the leave granted may be written across columns 2 and 3, the dates of commencement and end of leave in columns 6 and 10; it may be convenient to make these entries in *red* ink.

Travelling Allowances.

68. Travelling allowances of establishments, other than permanent or fixed allowances, should be charged in a separate bill (Form 9). At convenient intervals during an officer's tour, and as a general rule, immediately on any return to the head-quarters station, a bill should be prepared for the travelling allowance of the clerks and others who have attended him; this bill may be cashed at the treasury on the receipt of the head of the office, and the amounts distributed as in the case of the establishment bill.

69. A bill in the same form, setting forth the details of the several bills drawn on account of the same month (if more than one), and explaining any divergence from the recognised route, should be drawn up at the end of the month, submitted for review and countersignature of the controlling officer,

Page 31, Article 72—

For the existing article and the note under it substitute the following :—

72. The grant of compensation for dearness of food shall be admissible at the discretion and under the special orders of Local Governments and Administrations and Heads of Imperial Departments, subject to the limits specified in the following rules :—

(I) When the price of the common staple food-grain of the district is dearer than R1 for ten seers, all whole-time servants of Government

Explanation 3.—The limits, 10 and 12 seers per rupee, are maxima, and any Local Government or Administration may at its discretion withhold compensation until grain is dearer. Similarly the pay-limit of R16 a

*Page 31—Article 72—*as revised by the 5th List of Correc-

Page 31, Article 72, clause II, as revised by the 4th List—

Insert a note—

NOTE.—Overtime allowances earned by Government Press employés should be taken into account in determining their pay for the purposes of this article.

(*9th List, 15-7-1901.*)

pay, part of which has been expressly granted for the upkeep of a horse or camel, the question whether they are eligible for grain compensation should be decided according as their net pay, excluding the above-mentioned allowance, falls within or without the limit prescribed for ordinary Government servants. Thus, if a man has to maintain a horse for the performance of his ordinary duties, but does not receive any special allowance therefor as part of his consolidated pay, he would fall under the R25 limit; but if he receives a horse allowance, such allowance should be excluded, and the sole test to be applied for determining his eligibility for the compensation allowance is whether his pay proper, excluding the horse allowance, is or is not in excess of R16 or such lower limit as the Local Government or Administration may fix. The mounted men who are eligible on their personal pay to draw the grain compensation allowance for themselves may also get an extra allowance not exceeding R1 a month at the discretion of the Local Government or Administration for the extra cost of their horse or camel.

(IV) The orders in each case should be strictly temporary, specially renewed should in no case be held to continue in the end of the financial year in which they were issued.

(V) Heads of Imperial Departments should not grant co after reference to the Local Government of the provi officials, to whom it is proposed to grant compe

Note.—The common staple food of the district, taluk or other cheapest grain of any kind commonly used by the p

Chapter 6.—Contingent Charges.

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Classification of Charges.

73. Contingent charges incurred on the public service are generally divided into classes, but the precise rules of classification vary according to local orders. In most provinces there are at least two classes,—

(*a*) Contract contingent charges,
(*b*) Countersigned contingent charges,

and the rules in this chapter relate expressly only to these two classes. The Local Government may, however, divide the contingent charges into other classes if it thinks fit, and may modify the rules in this chapter so far as such classes are concerned, provided that—

(*i*) Any expenditure not coming under contract contingent charges, nor regulated by a fixed scale laid down by competent authority, must either receive previous sanction or must be dealt with under the rules relating to countersigned contingent charges.
(*ii*) All contingent expenditure must be entered in a contingent register.

74. Contract contingent charges are those for which a lump sum is allotted annually within which the officer may incur expenditure as required without further sanction of any kind.

All other contingencies are countersigned contingencies, unless the Local Government has directed any further sub-division of contingent charges.

1. Fixed allowances for contingent expenses which are drawn regularly, irrespective of the actual expenditure incurred in any month, are drawn in the establishment bill, and are not subject to any of the rules laid down in this chapter.

General Limit.

75. Subject to any orders of the Local Government or controlling authority, an officer is allowed to draw money from the Treasury for contingent expenses incurred on the public service within the amount allotted to him in his Budget Estimate or otherwise. For ordinary expenses, previous sanction is not required. It is for the Local Government to define the nature and limit of charges—

(*a*) which may be incurred without previous sanction, and
(*b*) which require the previous sanction—
  (*i*) of any controlling officer,
  (*ii*) of itself.

Articles 73—75.

76. No officer may, without previously obtaining an extra grant, incur expenditure in excess of the amount provided for contingent charges under the major head concerned; and when an officer exceeds the annual grant, he may, under orders of Government, be held responsible for the excess. Some Governments allow a disbursing officer free discretion within this limit, whereas others require him to restrict his expenditure within the grant for each *detailed* head of contingent expenditure, unless the controlling authority have previously transferred to the head in which the excess is anticipated part of the grant under another detailed head. Again the power of making transfers from the contingent grant of one district to that of another under the same major head is not vested in the same officers in every province; the Local Government may retain the power in its own hands, or delegate it, but the transfer can only be of an ascertained surplus within the same major head.

Permanent Advances.

77. To an officer incurring petty expenses which require to be paid at once before money can be obtained on a contingent bill, a permanent advance is allowed, which is in general single for the whole office, *i.e.*, a District Officer is not allowed one advance for land revenue, a second for excise, and so on, but only a lump advance which is held by the Accountant General at his personal debit.

1. The amount of the permanent advance for each office is fixed by the Local Government on application through the Accountant-General; it must, of course, be larger when distance from the treasury renders its frequent recoupment difficult, but should not be larger than is absolutely necessary.

2. The advance is intended to provide, on the responsibility of the officer entrusted with it, for emergent petty advances of all kinds, though it is seldom that they will be needed for other than contingent charges; thus, if a menial servant is required to travel by rail, his fare must sometimes necessarily be advanced from this amount.

3. For the purpose of sanctioning permanent advances required for their own offices, as well as for offices subordinate to them, the Agents, Governor General in Central India, Rajputana and Baluchistan, exercise the powers of a Local Government.

78. Each officer who has obtained a permanent advance is required, on the 15th April in each year, to send to the Accountant-General a short acknowledgment that the amount is due from, and to be accounted for by himself; if any officer should fail to make such acknowledgment, the Accountant-General should demand it immediately. In case of transfer of charge of an office, a similar acknowledgment for the full amount must be sent by the relieving officer.

1. Care should be taken not to multiply permanent advances unnecessarily. An officer having subordinates who require petty sums should rather spare a small portion of his own advance for their use than apply for separate advances for them, taking acknowledgments from them in the same way as he himself furnishes the Accountant General, and retaining them in his office.

Contingent Register.

79. The Government of India "expects that every public officer will exercise the same vigilance in respect to petty contingent expenses that he would do if spending his own money," and has further ordered that "a register of contingent expenditure shall be kept in each office, and the initials of the head of the office shall be entered against the date of payment of each item."

80. This register will be in Form 10, printed on royal paper, in which each Accountant General will assign to the several columns headings suitable to the condition of each department and office. If the contingent grant of an office be divided under two or three main sections only, still under each, the most common sub-heads may be detailed, and a single column allotted for the more varied items; if the grant be parcelled out under many detailed heads, the most common will have each its own column with grant noted at the top, while the rest with their grants will be thrown into the column of unusual charges. An unusual charge, falling under any of the separate columns, should be described in the column headed "Description," though the amount of it is entered only in its special column; and the same "Description" column will serve also for note of the month or period to which any recurring charges (*e.g.*, rent or punkha pullers) entered in the other columns belong.

1. If more convenient, a separate register may be maintained for each class of contingent charges.

2. The most important common heads of contingencies are noted below; any others which it may be convenient to record separately may be added to the list, and those here specified may, if desired, be further sub-divided:—

(*a*) Section-writing.
(*b*) Cost of land.
(*c*) Law charges.
(*d*) Tour charges.
(*e*) Purchase and repairs of furniture.
(*f*) Purchase and repairs of tents.
(*g*) Purchase of books.
(*i*) Country stationery.
(*k*) Carriage of stationery.
(*l*) Hot and cold weather charges.
(*m*) Service telegrams.
(*n*) Official postage.
(*o*) Remittance within district.
(*p*) Treasury charges.
(*q*) Cloth for records.
(*r*) Miscellaneous.
(*s*) Rents, rates and taxes.
(*t*) Hill journey charges.

3. No charges shall be entered in any contingent bill for any postage labels but service postage labels, or for any telegrams other than State telegrams. The postage charges must be supported by the treasury receipts for the money, which should always be given upon a printed form entirely filled up by the treasury and signed by the Treasury Officer, and the telegraph charges by receipts from the Telegraph Department, showing that the telegrams have been classified as State telegrams, except when, under unavoidable circumstances, the Railway Telegraph is used. If a telegram receipt is erroneously marked "Private," the charge must be supported by a certificate from the head of the office that it was on the Public Service.

Books of telegram forms required for official use may be obtained free of charge from the Superintendent, Government Printing, Calcutta, under sanction given by Local Governments or heads of departments.

81. Before the register is brought into use in the disbursing office it will be ruled, and as the office cashier pays away any money, he will enter the date, name of payee, and number of sub-vouchers in the three columns to the left, the amount in the proper column (marking off all the others); and in the case of any unusual charge, he will also take against the description the initials of the officer incurring it.

1. Regarding the entries to be made in the final columns, *see* Article 92.

82. At the end of each month the forward total of each column should be made in the disburser's register, and when the foot of the page is reached, it should be carried forward in ink to the top of the next. To enable the disbursing officer to watch the progress of the expenditure under each detailed head, as compared with the budget grant for it, a progressive total of all the columns must be made monthly, immediately after the monthly total, and will include all payments under each head, as also all work bills (*see* Article 96) from the commencement of the year up to the end of the last expired month.

Bills for encashment at the Treasury.

83. When it is necessary to draw money for contingent expenses from the treasury as, for example, when the permanent advance begins to run short, and in any case at the end of each month, or when a transfer of office takes place, the cashier will rule a red ink line across the page of the register or registers, add up the several columns and post the several totals in a separate bill for each class of contingent charges. In a bill for countersigned contingent charges details must be given of the numbers of the sub-vouchers pertaining to each entry, the amount being given only in those cases where a sub-voucher is for more than Rs. 10. In a bill for contract contingent charges such details only need be given as will suffice for the proper classification of the charges; the sub-vouchers for service postage and telegraph charges should be attached to the bill; the remaining sub-vouchers are retained in the office, except those which, in the case of countersigned contingent charges, the disbursing officer is authorized to destroy, and no details of their numbers, etc., need be given in the bill. The bills with the sub-vouchers and registers will be laid before the head of the office, who will put his initials against the date of each payment and sign the bill, which the cashier will then date and number and present for payment at the treasury.

1. It has been ruled that the head of the office must *himself* initial the entries in the contingent register, and not delegate the duty to his Superintendent.

2. When the advance is running short, a demand may be presented in excess of the balance; this item too should be charged in the register and included in the bill, the number given being that which the sub-voucher will bear when payment has been made.

84. All charges incurred must be paid and drawn at once, and under no circumstances may they be allowed to stand over to be paid from the grant of another year. If possible, expenditure may be postponed till the preparation of a new budget has given opportunity of making provision, and till the sanction of that budget has supplied means, but on no account may charges be actually incurred in one year and thrown on the grant of another year. Such a course is obviously improper, and has repeatedly been strongly condemned by the Government of India.

85. The charges of two major heads may not be shown in one register, nor included in one bill. But expenses which are shared in some fixed proportion between two branches of the same office should, unless they are reviewed by different authorities, appear in one bill; as, for instance, charges for purchase and repair of tents, or for furniture to be used by the revenue and magisterial branches of a district office, whose bills are submitted for the countersignature of a Commissioner. In such a case the joint grant may be entered in one register only for purposes of control, the account adjustment being left to the Accountant General.

86. When for any charge special sanction is necessary, the sanction must be quoted both in the bill presented for encashment and in the detailed bill; and when expenditure, for which a lump sum is granted under a single special sanction, is continued over more than one month, the second and subsequent months' bills should bear a note of how much has been spent up to date under the sanction.

87. Contingent charges are to be recorded as charges of the month in which they were actually disbursed from the treasury; and if a contingent bill headed as belonging to one month be presented for payment in the

next, it will be returned for correction, as it must be treated in the accounts as a charge of the month in which the money is actually disbursed from the treasury.

Countersigned Contingent Charges—Monthly Bill.

88. From the monthly totals of the contingent register the monthly detailed bill will, in the case of countersigned contingent charges, be prepared in Form 11, headed *not payable at the treasury*, and showing the monthly total of each column, with description of each unusual charge ; the numbers of the sub-vouchers will be entered against each item ; at foot will be a memorandum of the number and date of every contingent bill cashed at the treasury, and the sub-vouchers included in each, and the amount charged in the bill must be agreed with the amount actually drawn from the treasury within the month. It will be signed by the head of the office and submitted to the controlling officer, or, if there be no controlling officer, to the Accountant General direct, with all sub-vouchers for service postage stamps and telegram charges, and for all sums above R10, and a certificate in the following form for smaller ones :—

I certify that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid. Vouchers for all items of expenditure above R10 in amount, all sums paid for postage stamps and telegrams, and all work bills are attached to the bill. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so destroyed, defaced or mutilated that they cannot be used again.

If in any month the monthly proportion of the budget grant has been exceeded, a report of the special circumstances which rendered the excess necessary should be sent to the countersigning officer with the detailed bill.

1. A District Officer need not personally give the certificate required from a disbursing officer ; with the sanction of the Commissioner, or, in the Madras Presidency, of the Board of Revenue, he may delegate the duty to one of his gazetted subordinates.

2. These orders touching use and defacement of vouchers are applicable to all moneys disbursed by Government officers in their official capacity, even, to take an instance, from the Wards' Rate Fund.

***Page 36, Article* 88.—Add a note—**

3.—When, in paying rewards to informers in excise and opium cases, it is not considered desirable to disclose the names of the payees, a certificate in the handwriting of the *Collector*, to the effect that the reward has been duly paid, should be submitted to the Accountant General in support of the payment, in lieu of the payee's receipt ordinarily required.

(*8th List, 15-3-1901.*)

... expenditure ; A need not submit monthly bills. The bills of B do not require countersignature, but his subordinates are allowed to deal direct with some treasury, presenting bills for encashment, which are to be adjusted by B's monthly bills ; B must submit monthly bills in adjustment of the bills cashed by himself *and* his subordinates.

Countersigning Officer.

90. It is the duty of a countersigning officer to see that the charges made in a contingent bill are of obvious necessity, and are at fair and reasonable rates ; that previous sanction for any item requiring it is attached ; that the requisite vouchers are all received and in order ; and that the calculations are correct ; and specially that the expenditure has not exceeded, and is not likely

to exceed, the grant of the particular district under the head concerned. If expenditure be progressing too rapidly, he should communicate with the disbursing officer, and insist on its being checked. It is no answer to say that the charges have been really incurred on account of another district, and (Article 97) cannot be recovered : if they were anticipated, provision has doubtless been made for them in the budget of the province, and the grant can be made available by transfer from the grant of the other district ; if they were not anticipated, a case for extra grant may possibly be made out. If the *monthly proportion* of the budget grant is at any time exceeded, the countersigning officer is required to note on the detailed bill, for the information of the the Accountant-General, that he is satisfied that special circumstances have rendered the temporary excess necessary.

91. On receipt of the monthly detailed bill in the office of the countersigning officer, its figures will be transcribed in a register of the same form as the disburser's register, with similar description of the unusual items, and the bill will then be reviewed by the countersigning officer with the sub-vouchers. Any disallowance, with the number of the sub-voucher, and explanation of the objection, will be noted on the bill at foot and in the "Remarks" column of the register, and the amount shown in the register in the column affected will be corrected in red ink ; explanation of the objection should be given on the reverse of the bill, if there is not room on the face. The countersigning officer will then take up register and bill together, enter in the former the date of admission under his initials, sign the bill, and despatch it to the Account Office with the large vouchers, and the following certificate in lieu of the smaller ones :—

I certify that, in support of every charge of more than R10 made in this bill, a receipt or other voucher has been given me, and is now in my possession. The receipts and vouchers for service stamps, state telegrams, and items in excess of R100 are attached to the bill, and I am responsible that the receipts and vouchers for all other items of more than R10 are in proper form and order, and that they have been so cancelled that they cannot be again used to support claims against the Government. All work bills are also appended.

1. The word *item* refers to items of expenditure, not items of charge, *e. g.*, a charge for R120 for section-writers would not require to be supported by a voucher if the amount was made up of sums paid to several individuals, none of which exceed R100.

2. In the absence of the countersigning officer, the examination and countersignature of the bill may be performed by some responsible gazetted officer authorized by the countersigning officer.

92. There will thus be two registers of the same form in the offices of the disburser and the countersigner. In the first a single line will be given to each sub-voucher ; in the second, to each monthly bill, except that each disbursement which is unusual or special will have an extra line. The third column of the form would be used in the district office for record of the numbers of sub-vouchers, but in the countersigning office it would be blank. Again, for the columns to the right, that concerning the detailed bill would show in the district office the date of its despatch : in the other, the date of its receipt. The column for date of admission would in the countersigning office show the date of despatch of the countersigned bill, while in the case of the district office, it would record the date of recovery of any disallowance, or that of the countersigning officer's letter further passing a disallowed item not yet actually recovered ; any disallowance would be recorded by each in the column of remarks on the same line with the figures affected.

Articles 91—92.

Disallowances.

93. After despatch of the bill to the Account Office, the countersigning officer should communicate any disallowance to the disbursing officer, and its amount should be without fail refunded by short drawing on the next contingent bill presented at the treasury for the same department; therein the gross amount of each sub-voucher would be entered, and below the total would be entered "Deduct disallowed from bill of R ," and the receipt given would be for the net amount only. An item disallowed must without fail be recovered, and if, after correspondence, the countersigning officer withdraws his objection, the amount may be re-drawn: after the total of the sub-vouchers in the next bill presented at the treasury would be entered "Add amount of disallowance from bill of refunded by deduction from contingent bill No. , dated , and re-allowed as per ;" the receipt would be for the gross amount, and the items would be re-included in the next monthly contingent bill.

1. It will be observed that the totals in the disburser's register are those of amounts charged, not of those admitted by the countersigning officer; but when an amount disallowed by him on one detailed head is adjusted by a short charge on another encashed bill, the actual charge for each head may be worked out by entering the amount retrenched in black ink with a *minus* sign in the column of the retrenched head on the line of totals for the bill in which the adjustment is made; the forward totals will thus be correct.

Inspecting Officers' Bill.

94. An inspecting officer cannot take advances on account of office contingent charges. He should provide himself with a portion of his permanent advance, and recoup himself from time to time by presenting at the different treasuries contingent bills, in the ordinary form, for recovery of contract or countersigned contingent charges, as the case may be. Thus, in the case of countersigned contingent charges, one detailed bill may adjust money drawn at more than one treasury; and in this case it will be well to require detail at foot of the bill of the places of payment of the several encashed bills, as well as their dates and amounts. But the amounts drawn will all be taken as final payments, and not as advances.

Inter-departmental Transfers.

95. The following rules are prescribed for regulating the conditions under which one department of the public service may charge another department for services rendered or articles supplied to it, and the procedure to be observed in recording such charges in the public accounts:—

I.—For the purposes of inter-departmental payments, the departments of Government are divided into service departments and commercial departments, according to the following principles:—

A.—*Public Service Departments.*—These are constituted for the discharge of those functions which either (*a*) are inseparable from, and form part of, the idea of Government, or (*b*) are necessary to, and form part of, the general conduct

Articles 93—95.

of business. Their cost is shown in the public accounts as the cost of the service as a whole, and without reference to the details of the service rendered: *e.g.*—

(*a*) Departments classed under Administration—Jails, Police, Roads and Buildings, Irrigation (*i.e.*, Maintenance of Public Tanks and Waterways), Military Works, Army.

(*b*) Survey, Government Printing, Stationery.

B.—Quasi-Commercial Departments.—These are maintained for the purpose of rendering particular services on payment made for the services rendered or for the articles supplied. Their functions are not part of the ordinary idea of Government or administration: *e.g.*—

Forests, Post Office, Telegraph, Railways, Irrigation (supply of water), Cinchona Plantations.

II.—A commercial department should charge any other department for services rendered or articles supplied in the same way as it would charge a member of the public.

III.—The charges permitted by rule II are confined to charges for services or supplies which it is the object of the existence of the department to render or to furnish.

The Forest Department may charge any other Department for vegetable or animal products extracted from a forest area, and also for mineral products, unless such mineral products are extracted by the direct agency of the Department concerned under its own supervision and without the intervention of contractors or middlemen, for its own use, and not for disposal to the public or other Departments.

IV.—Service departments are not allowed to make charges against other departments for services which fall within the class of duties for which they are constituted (*see* rule VI).

1. As an exception to this ruling, convict labour supplied at Port Blair to the Forest and Marine Departments is charged for; in the case of other Departments such charge is not permitted.

2. Expenditure on buildings by Public Works Department Officers in Bombay on account of the Indo-European Telegraph Department should be debited in transfer to the latter Department.

V.—In exceptional cases, where it has been considered advisable to show in one place the entire cost connected with a service of a commercial department, charges for services rendered by a service depart-

***Page 39, Article 95 V*—**

In the example after the word "Postal" insert "or the Telegraph."

(7th List, 15-12-1900.)

duties is sometimes constituted upon commercial principles; and so far as regards the work of this branch, it is allowed to charge as a commercial department: *e.g.*—

Jail manufacture, Survey map-publishing, Printing (Publishing Department), Steamers employed in earning freight, Mint (Miscellaneous Services other than Rupee Coinage).

VII.—A branch of a department, whether service or commercial, constituted for the subsidiary service of that department, but employed

Article 95.

for analogous service of another department, may charge that other department: *e.g.*—

Workshops of a Department, Agent for Government Consignments (services for Civil Departments), Mathematical Instrument Factory, Commissariat (employed on petty services), Dockyards, Arsenals.

VIII(*a*).—A regularly organized store branch of a department (whether service or commercial) should charge any other department whose requirements it is made, for the convenience of the public service, to supply: *e.g.*—

Medical Stores to Civil Departments.

Exception.—Military stores supplied to Imperial Departments from arsenal. As the issue of these stores represents military or *quasi*-military operations somewhere, nothing is gained by giving credit for them under "Army."

(*b*).—In order to prevent undue exaggeration of the public revenue and expenditure, a store department which is systematically employed in supplying the requirements of another department, should take the credits it receives by deduction from its expenditure on stores, and not by credit to receipts.

IX.—Petty and casual supplies made for the convenience of the public service to one department, of stores or articles purchased for or belonging to another department, and not borne upon a systematic store account, should, unless there be objection on the part of the supplying department, be furnished without payment.

X.—A public department cannot be *assessed* to pay revenue to Government; but fees and duties leviable by law must be paid by public departments in the same way as by private individuals.

XI.—All payments of amounts due by one public department to another should be made by book transaction, except in the following cases:—

(1) when such book transfers do not suit the methods of account or of business adopted by the receiving department;

(2) when the payments do not exceed R50.

NOTE.—The cost of stationery and printed forms supplied to State Railways is payable in cash. This order applies also to State Rail... ...ction. Excep-

Page 40, Article 95, clause XI—Add a note—

NOTE.—Exception (2) does not apply to transfers between Military

(13th

...as a jail, ...harge will, ...adjustment is to be made by book transfer, prepar... invoice of the quantity and price of the work done, and forward it in triplicate to the officer served, who, on approving the invoice, will countersign all, and return one copy to the supplying officer. Another copy he will file in his own office, and the third he will attach to his contingent bill for the current month, noting the amount in the statement of account at foot, in order to work out the available balance of his grant, but not including it as a disbursement among the charges

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of his bill. Before despatching his monthly bill, however, he should post the amount of the work bill in his contingent register, and include it in the forward total, in order that he may agree that forward total with that shown in the statement of account on his contingent bills; in the register of the countersigning officer the amount of such a bill should in like manner be separately entered. Such invoices will never be retained by the countersigning officer.

1. The officer served cannot *charge* the amount in his contingent bill, as no cash payment is made, but only a book adjustment in the Account Office; but the amount available for contingent expenditure is reduced, and so to work out the available balance, note is made in the register of contingent expenditure, and in the statement of account at foot of the bill.

Expenditure for other Officers.

97. It is often expedient for a public officer to make purchases or incur expenditure in another district, making his arrangements through an officer in that other district. If the amount to be paid on account of contingent expenditure incurred in this way is not less than ₨50, payment may be made by transfer receipt, but otherwise every public officer who incurs expenditure in this way must treat it as expenditure of his own office, and not demand recoupment by transfer receipt from the officer at whose request he, as an agent, incurs the expenditure. The charge must, however, be taken as expenditure of the department to which the officer requiring the expenditure is attached, and therefore an officer should address his applications for any service to the principal officer of his department in the district indented on, *e.g.*, a police officer should ask the District Superintendent, not the Magistrate, to purchase blankets for him. The Magistrate in such a case would pass on the indent, or the voucher if he has supplied any articles, to the police officer, who would deal with the charge as a final one of his own office, applying to the proper authority for an extra grant, if his own should fall short before the end of the year. The responsibility for obtaining proper sanction always rests with the originating officer.

1. This rule is not applicable when purchases are effected in the capital town of a presidency or province; the cost may then be sent by R. T. Receipt.

2. This rule does not apply to expenditure chargeable to Local Funds, which should always be recovered.

Sundry Rulings.

98. Certain rulings relating to contingent charges may be noted:

(*a*) Salaries and fixed allowances.	No salary charges of any kind (except for pay of hot weather establishment, of karawas or crop-watchers in Baluchistan, and of temporary Field establishments of Surveys and Settlements) and no additions to pay may be charged as contingent expenditure or included in contingent bills, not even pay of peons in hospital; such charges should be drawn on separate bills. Fixed travelling allowance and house-rent, etc., should be drawn along with the pay of an officer.
(*b*) Hot-weather establishment.	Hot-weather establishment and fittings are a Government charge, subject to the control of the Local Government.

Articles 97-98.

(c) Section-writing and copying. No charge may be made for section-writing, *i.e.*, for copying manuscript by piece-work, without the previous sanction of the authority which could sanction employment of an establishment. The sanction should specify the number of men, the number of words to be copied per rupee, and the rate for tabular work. The sanction may be given to the expenditure of a specified maximum sum in a fixed period, and the bills must state the number of persons paid, and the amount of matter. No person in receipt of a salary from Government can be paid for section-writing save with the special sanction of the Local Government, and no periodical allowance may be charged as section-writing.

(d) Official publications. Official publications issued in India, such as the Civil Lists, the Codes of the Financial or Public Works Department, the Army Lists, etc., may be supplied to offices, the cost of which is charged to Imperial or Provincial Revenues, only under instructions from the Departments of the Government of India or the Local Governments. In such cases no payment should be required for books of this class. Local Fund Boards and Municipalities can obtain, on payment, copies of such publications from the office where they are on sale.

The *Indian Postal Guide* and the *Government Telegraph Gazette* are exceptions to this rule. The former should be obtained from the Postal Department on cash payment by officials and others requiring it, and the latter through the agency of the Superintendent of Stationery, Calcutta, under the rules prescribed in the Resolution in the Financial Department, No. 5967, dated 1st November 1888.

Publications like the Madras and Bombay Army Lists, which, though issued under the authority of Government, are published by a private press, are also excluded from the operation of the rule. Payments for the number of copies of such publications taken by Government will be recovered by the press on bills submitted against the Department concerned; or against the Superintendent of Stationery, Calcutta, when the publications are obtained through the agency of that officer under the rules prescribed in the Resolution in the Financial Department, No. 5967, dated 1st November 1888.

(e) Books, newspapers, etc. No books, newspapers or other periodicals may be obtained without Government sanction. The rules regarding their purchase and supply are to be found in Financial Department No. 2980, dated 25th August 1884, No. 207, dated 15th April 1886, and No. 5967, dated 1st November 1888. Except in Madras and Bombay, newspapers and periodicals should be obtained through the Superintendent of Stationery, Calcutta, and no charge on this account should be passed by any Account Officer on a contingent bill.

Payments for Books and Maps procured from abroad should by preference be made in India either through an Agent or a bank on bills drawn by the supplier. When this is not practicable the remittance should be made invariably through the Local Accountant General, who should be responsible for purchasing the bills.

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(*f*) Stationery and Rubber Stamps. — Local purchases of articles of stationery (including rubber stamps and ink for them) usually supplied by the Stationery Office are not admissible, unless specially sanctioned by the Local Government.

Charges for country stationery and carriage of stationery in the larger offices, as for instance district offices, come under a separate major head "Stationery and Printing," and should be drawn on a separate bill.

(*g*) Postage labels . . Whenever the cost of an establishment is divided between two heads, the charge for service postage labels may be divided in the same proportion.

(*h*) Country scales . . Country scales are quite good enough for weighing letters. They can be obtained from the Postal Workshop, Aligarh.

(*i*) Liveries (Imperial) * . Liveries, when the charge is Imperial, are supplied to messengers, other than those on the Viceroy's staff or in the Political and Postal Departments (for which special rules exist), under the following rules:—

(*i*) To messengers in personal attendance on a Member of Council, Additional Member of Council, Secretary or other gazetted officer of the Secretariat of the Government of India, the Adjutant-General, the Quarter-Master-General, or other officer of the Army Head-Quarters, and on the officers mentioned below, together with the gazetted officers attached to their offices, liveries may be supplied every other year, unless in case of wear and tear, or for other special reason, the more frequent supply is sanctioned by the Government of India. The limit of cost is R22-8 for a messenger, and R30 and R60 for jemadars, according to the rank of the officer on whom they attend:—

Principal Medical Officer, Her Majesty's Forces in India.
Director, Army Remount Department.
Commissary-General-in-Chief.
Director-General of Ordnance in India.
Inspector-General, Civil Veterinary Department.
Director-General of Military Works.
Examiner of Military Works Accounts.
Surgeon-General and Sanitary Commissioner with the Government of India.
Inspector-General of Forests.
Consulting Engineers to the Government of India.
Director General of Post Office.
Director General of Telegraphs.

(*ii*) Other offices should be brought under the rules issued by the Local Government for Provincial Establishments in the same province. These rules are extended to such offices by the Government of India on application made through the Local Government which should state the rules issued by it.

(*iii*) Any inferior servant attached to an establishment located on public grounds at a hill station may be provided with warm clothing, costing R7-8 a year or R15 every second year, and with a blanket costing R2-8 every year. Warm clothing at a cost not exceeding R10 a year may also be supplied under the sanction of the Agent to Governor General to any Government servant in Baluchistan whose pay and allowances do not exceed R20 a month and who is not entitled to livery.

* The belt and badge ordinarily worn by peons are not included in the term livery.

Article 98.

The charges must be brought together in the contingent bill in such a manner as to enable the Account Office to see that the total cost is within the limit prescribed, and that the rules have been observed.

Charges for liveries and warm clothing should always be supported by certificates to the effect that the incumbents of the appointments held by the messengers for whom liveries are charged have not been supplied with liveries during previous 12 or 24 months, as the case may be. Full details, supported by the proper vouchers as to the number of liveries and the rate at which paid for, should also be stated in the bill.

(*j*) Liveries (Provincial) * . Where the charge is Provincial, liveries may be supplied under rules issued by the Local Government, which rules should (*1*) name the offices the messengers of which may be supplied with liveries; (*2*) state the frequency with which each messenger of those offices may be supplied with liveries; and (*3*) lay down maximum limits for the cost of each livery. The rules should require the officers who are allowed to supply liveries to their messengers, to show the total charges on account of each livery, or each set of liveries, in a form which will enable the Account Office to check the expenditure, and to see that the rules laid down are duly observed. Warm clothing may be supplied under orders of the Local Government to watchmen, guards, and other menial servants requiring it.

N. B.—The rule as regards the submission of certificate and details in Article 98 (*i*) also applies in the case of liveries (Provincial).

(*k*) Articles of Europe manufacture. Articles of European manufacture should ordinarily be obtained by indenting on the Secretary of State; but this rule does not apply to petty purchases not exceeding R10 in value, made in the local market. Should the cost of the article to be so purchased exceed R10, the previous sanction of the Local Government should be obtained.

The special cases in which, with the previous sanction of the Government of India, or of the Local Government, as the case may be, stores of European manufacture may be obtained in India, are—

1st.—When, for any special reason, it may be more economical to do so;

2nd.—When stores indented for from England have not arrived, or when a sudden emergency has arisen, and in either case or ... serious incon-
...uld be caused
...England;

Page 44, Article 98 (k).—Add a new note—

Chemicals and Apparatus required by ...
or Pathological laboratories may be ...
from the manufacturers or agents in ...
of through the Stores Departmen...
Office, within the limit of the ...
allotted for the purpose to each labora...

(*12th List, 1*...

... must not be
... to be procured
...s of European
...h are actually
... promptly.
...e or elsewhere
...ce.
... made up from
...rchased on the
conditions contained in F. D. R. No. 2587 S. R., dated 9th June 1893.

Kerosine oil should be purchased locally.

* The belt and badge ordinarily worn by peons are not included in the term livery.

Article 98.

The Provincial Agricultural Departments may obtain the agricultural implements and machinery they require direct from the makers in England or America, provided that the annual expenditure incurred thereon in each province shall not exceed R4,000, and that the orders shall be confined to articles required for purely experimental purposes.

(*l*) Jail Supplies and Police Clothing.

Charges for supplies to jails and police clothing charges are regulated by the rules for contingent expenditure, but should not be mixed up in the same bills with the ordinary office and other contingencies of these departments.

(*m*) Recurring charges .

No charge which binds Government beyond a single payment, such, for instance, as rent, may be incurred without the sanction of Government.

(*n*) Rent . . .

The rent of any land or building occupied for public purposes shall be paid by the public office or department occupying it, and recorded in the public accounts as a charge of that office or department. The first charge in every year made in any contingent bill should be supported by a certificate from the Executive Engineer concerned, that a suitable public building was not available for the purpose required. Post Offices engaged in receiving and delivering letters are exempt from this rule.

This rule does not authorise payments or adjustments between departments.

(*o*) Municipal and Cantonment taxes.

Municipal taxes on a Government building other than military, are paid by the department occupying it, and debited to that department. When such payments are made by officers other than those who occupy the buildings, steps should be taken to insure that the payments are not made after the buildings cease to be so occupied. Such taxes on military buildings are charged to the grant for Military Works. But in any

legal means have been or are being taken to have excessive assessments reduced. In respect of other Government buildings the assessment should be certified to by the departmental officers concerned.

(*p*) Fixtures and their Repairs.

Every new building constructed by the Public Works Department is (if estimated for) provided by that department with fixtures, including, when necessary, record racks, shelves, punkhas, etc., but the repairs of these fixtures, except in the general repair of the building, are not chargeable to the Public Works allotment. Consequently such special repairs, together with the purchase and repair of furniture not comprehended in the preceding fixtures, should be paid for by the department concerned, and be charged in the contingent bill.

Article 98.

(*q*) English churches . Rules regarding supply of articles to English churches are contained in Government of India, Home (Ecclesiastical) Department Resolution No. 178, dated 21st May 1898.

(*r*) Postal commission . Unavoidable payments for postal commission on money orders and value payable parcels can be passed as ordinary contingent charges at the discretion of Heads of Account Offices, who, in cases of doubt, should report such payments to the Local Government for final sanction.

(*s*) Telegrams . . . State messages may be classed as "Urgent," "Ordinary," or "Deferred," at the discretion of the sender, and the following general principles are prescribed for the guidance of officers, who should also bear in mind the necessity for keeping the expenditure as low as possible:—

(1) When it is not necessary that a reply (by post or wire) should be despatched within office hours of the same day, the message should be sent "deferred."

(2) When it is considered essential that a reply should be sent the same day, the message should be sent "ordinary."

(3) "Urgent" messages should be used only—

(*a*) in cases of real emergency;

(*b*) in cases where the despatching officer knows that the line is for any reason blocked, and considers his message sufficiently important to take precedence of ordinary traffic.

(4) Telegrams should, except when extreme precision is important, be expressed in as few words as are consistent with clearly conveying the intended meaning; and mere auxiliary or connective words, which can obviously be filled in by the receiver, should be omitted.

(*t*) Chubb's locks . . The local purchase of Chubb's locks is not admissible. Indents for them should be made on the Stationery Office and included in the General Stationery indent.

(*u*) Petty Construction and Repairs. Expenditure on Construction and Repairs executed by Civil Officers can be treated as Contingent Expenditure of the department incurring it and classified as Petty Construction and Repairs only when it does not exceed R1,000 in amount. When it exceeds that sum it should be treated as Public Works Expenditure. These orders do not refer to the Forest and Salt Departments.

(*v*) Type-writers . . Type-writers should be obtained through the Stationery Office, instead of by indent on the India Office, with ... n each case of the Government of India ... ment concerned or of the Local Govern... case may be, or in the case of depart... s the Telegraph Department, to which the ... ionery is directly charged, the Head of ... ent. The cost of type-writers will be ... way as that of Stationery.

***Page 46, Article 98(v)*—Add a note**

NOTE.—Local Governments and Heads of Departments ... of typewriters of more than one pattern, provided that on... have been specially approved by them, and that before a ... fully established (after trial) that it possesses special a... superior to those already in use: provided also that the ... obtained on reasonable terms by the Superintendent of Sta... the manufacturers.

ordin... insta... be al... been... Gove... arran... the... econ...

Chapter 7.—Miscellaneous Charges.

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Refunds of Revenue.

99. No useful check can be exercised over refunds of revenue in the account office except in cases where full details of the collections of such revenue are received in that office, either in the Treasury Accounts or other documents, *e.g.*, Fine Statements. It is therefore essential that every refund should be noted against the original credit in the Departmental accounts, where all sums are entered in detail. The voucher for refunds (Form 13) provides for a certificate of such note having been made. The officer who received the amount should fill in columns 1 to 5 of the form and sign the certificate in column 10, while the Treasury Officer or the Sub-Treasury Officer should verify the credit by means of the particulars in columns 4 and 5, and affix his signature in column 6 in token of his having done so.

100. The sanction necessary for refunds of revenue is regulated by the orders of the Local Governments. This sanction may either be given on the voucher itself or quoted in it, a certified copy being attached when such orders are not separately communicated to the Audit Office.

101. Refunds of stamps by courts can be made in the same way as refunds of fines. Refunds by District Officers are usually regulated by departmental rules.

Compensation for Land.

102. The procedure to be observed for the payment of compensation for land taken up for public purposes under the Land Acquisition Act, I of 1894, is regulated by the rules printed as Appendix C.

1. These rules apply also to lands taken up for the East Indian Railway Company. The Collector is not to receive cash payment from the Company, but should merely charge the amount in his account.

2. The bills for compensation in cases of land taken up for the East Indian Railway should be verified by the District Engineers of the East Indian Railway Company before they are paid by Collectors. If the payee requires immediate payment, as he is entitled by aw to do, the payment should be made, and a copy of the bill, marked *Duplicate*, sent to the)istrict Engineer with instructions to forward it to the Accountant General as soon as posible. The object of the District Engineer's verification is solely to enable the Railway uthorities to identify the land and so make the proper eventual adjustment upon their ccounts. They have no control over the award, or the payment itself.

103. A Local Government may authorize any land acquisition officer to nake all or any of his payments by cheques on the treasury, provided no inconenience is caused to the payees in consequence of the property being situated at a distance from the treasury.

Articles 99—103.

104. The cost of any special establishment entertained under orders of Government by a civil officer, is, when the officer is employed as a Public Works disburser, chargeable to the works concerned; otherwise it is brought to account in the Civil Department. Contingent charges follow the same rule.

Discount on Stamps.

105. Discount upon stamps is allowed to certain classes of vendors under fixed rules, and is given by deduction from the purchase-money. The practice as to finally passing it is different in different provinces: in some the vendors give receipts attached to a schedule in the treasury accounts, which is admitted upon the Collector's certificate; in others a classified bill for the discount is submitted to the Superintendent of Stamps for countersignature.

Commission to Registrars.

106. Commission to Registrars is drawn under departmental rules upon vouchers which exhibit the fees upon which the commission is claimed, in such a form as to be capable of verification by comparison with the treasury accounts. In some cases commission is calculated on the number of documents registered; in such cases the bill is passed on a certificate of the District Registrar or other Controlling Officer.

Departmental Payments.

107. Payments, such as purchase of salt in the Salt Department, or purchase of stationery by the Superintendent of Stationery, are made under some general or special sanction. If not provided for by departmental rules, they should be made upon separate bills accompanied by vouchers and a certificate that they have been entered in the proper store accounts; the authority (unless it is a general one), under which the purchase is made, should also be quoted.

Rewards to Informers (Indian Customs Act.)

108. When an offender against the Indian Customs Act is punished by a Magistrate with imprisonment, without option of paying a fine, the person concerned may receive rewards at the rate of R1 for each day's imprisonment allotted, provided that the rewards shall not exceed R50 for one prisoner, or R200 for any one case.

Treaty Payments.

109. Amounts payable under treaty to Native States are paid under the following system. The Political Officer in charge sends to the account officer concerned a requisition for a payment order, mentioning where and to whom each payment is to be made. Payment orders are delivered to him accordingly, and the Treasury Officer is advised of the orders issued.

Articles 104—109.

Special Political Expenditure.

110. The following rules have been prescribed by the Government of India for regulation of expenditure incurred by officers entrusted with special political expenditure and for guidance of Account Officers:—

I.—For the purposes of Account and Audit the expenditure may be broadly divided into two classes:—

Class I.—Charges requiring the sanction of Government either specific or general—

Salaries and Allowances.

1. Salaries of Officers.
2. Salaries of fixed establishment (both permanent and temporary).
3. Deputation allowance.
4. Sumptuary allowance.
5. Outfit allowance.
6. Travelling allowance (if different from that admissible under the Civil Service Regulations).
7. Free rations.
8. Compensation for dearness of provisions.

Class II.—Charges for which allotment may be made with discretion to the Officer in charge—

Initial charges.

1. Purchase of tents.
2. " of camp furniture and equipment.
3. " of transport equipment.
4. " of Toshakhana articles.
5. " of mess equipment.
6. " of transport animals.
7. Supply of warm clothes.

Recurring charges.

8. Transport charges, *i.e.*, camel, mule and cooly-hire.
9. Purchase of stationery.
10. Compensation—
    (*a*) To camp followers for loss of transport animals.
    (*b*) To villagers for damage to crops, etc.
11. Rewards and Khilats.
12. Secret Service expenditure.
13. Dâk arrangements.
14. Mehmani to tribesmen and chiefs.
15. Payments to guides.
16. Improvement of roads.
17. Service telegrams and postage.
18. Feed and keep of transport animals.
19. Construction of boundary pillars.
20. Miscellaneous expenses.

II.—Officers entrusted with such expenditure are required to submit, as early as possible, detailed estimates of probable expenditure classified as above. Under "Salaries and allowances" present emoluments and the deputation and other allowances proposed should be clearly indicated. If the grant of Travelling Allowances other than that authorized under rule is in any case recommended, the precise nature* of the concession should be specified, and when free carriage is allowed, it should be explained to what extent the ordinary or special travelling allowance should be reduced. The classes of officers entitled to rations either free of charge or on payment should be specified. A scale should be proposed for the issue of rations on payment, as also, if necessary, for "Compensation for dearness of provisions." No expenditure should be incurred under class I in excess of the amounts sanctioned.

*e. g., exemption from the ten days' halt rule, increased daily or mileage allowances, etc.

As regards expenditure under class II, a fairly approximate estimate of the initial charges 1 to 7† can be prepared. The estimate for "Recurring charges" can, in the first instance only, be a rough forecast, but as soon as the officer is in a position to do so, a revised estimate should be submitted. Expenditure under class II may be incurred up to the limit of the estimates under each head when these have been approved, and under "Recurring charges" grants may be transferred from one head to another, provided the total grant is not exceeded.

†The classes of servants to whom warm clothing is to be granted and the maximum amount per head should be laid down in addition to the total grant for the purpose.

III.—An officer entrusted with special political expenditure shall supply himself with funds by cheques drawn on treasuries against letters of credit issued by the Local Accountant General. The officer should therefore apply to the Accountant General to the Government under whose orders he is acting, for the issue of the necessary letters of credit to the treasuries where he will require funds. He should state the amount he requires in each month and at what treasury or treasuries he requires it. He will be advised by the Accountant General of the issue of letters of credit.

IV.—A cash book in Form 13 (A) should be kept showing clearly and fully all cash transactions that take place day by day. Amounts received by cheques drawn against letters of credit should be entered in the cash book on the receipt side as "Received from the Treasury of ——." The receipts and disbursements should be entered in the cash book in the order of their occurrence, and the cash book should be closed and balanced at the end of each month, the closing balance of one month being carried forward as the opening balance of the next month. At the close of each month an extract from the cash book showing the receipts and charges of the month, and opening and closing balances, should

Article 110.

be submitted with all, except secret or confidential vouchers to the Accountant General, from whom the letters of credit were obtained.

V.—As far as possible vouchers should be furnished of all items of expenditure exceeding R10. When vouchers are not procurable bills should be submitted giving full details of the payments made. Every voucher or bill accompanying a cash account should contain the certificates prescribed in Article 88 of the Civil Account Code. The vouchers should be numbered consecutively from the beginning to the end of the mission, and their numbers should be quoted against the charge both in the cash book and in the cash account submitted to the Account Office. Vouchers in vernacular should always be accompanied by an English translation.

VI.—Vouchers for secret service expenditure should be submitted to Government with a list showing their amounts. In the cash account such vouchers will be simply quoted as "Confidential voucher No. , dated ." The Government concerned will on passing these vouchers intimate to the Accountant General that "Confidential voucher No. , dated of (officer) has been passed for R ."

VII.—A supply of stationery as well as of salary, Establishment, Travelling Allowance and Contingent Bill forms should be obtained from the Superintendent of Stationery, and all charges should be drawn on the regular forms.

VIII.—Advances made for public expenditure will be held under objection until a detailed account duly supported by vouchers is furnished in adjustment of them.

IX.—A Store Account in Form 13B attached should be kept of the articles purchased for the Toshakhana, which at the close of the mission should be submitted to the Accounts Office through the Government of India in the Foreign Department.

111—113. Cancelled.

Expenditure against grants at the disposal of the Home and Revenue Departments of the Government of India.

113A. When a sum of money is placed under the orders of the Home or Revenue Department of the Government of India, every expenditure sanctioned against it will be sanctioned by an order of the Department, stating—

(*a*) the particular subject of the expenditure, which must always be within the general purpose of the grant;

(*b*) the limit of the allotment made for it;

(*c*) the person in whose charge the expenditure is to be;

(*d*) the Treasury or Treasuries where he wants the money.

113B. A copy of this order is to be sent to the Comptroller, India Treasuries, who will then authorize the Treasury to pay the amounts on the officer's receipt.

113C. The officer may then draw the money on his receipt, specifying the order of the Home or Revenue Department under which it is sanctioned. He should not draw more than he actually requires from time to time for expenditure, but can draw as often as he finds convenient. He may also make his receipts payable to any other person; but in this case he should advise the Treasury Officer of his action.

113D. An account of the expenditure against the allotment must be rendered to the Comptroller, India Treasuries, in which the officer will enter on the receipt side all sums he has drawn from the Treasury under the last article and on the expenditure side all amounts he has spent. Vouchers must be attached in the same way and under the same rules as in the case of a contingent bill. A copy of this account (but without vouchers) is to be sent to the Home or Revenue Department.

113E. This account is to be sent in at the end of every month, except when it is estimated that the sanctioned expenditure will be complete and the account closed within three months from the date of the order sanctioning it. In such case the account may be withheld till the end of the said period of three months, and then sent in complete up to date. But in any case an account must be made and sent in up to 31st March of any year.

113F. If any expenditure is placed in direct charge of the Secretary, it must be provided for by a particular sanction under Article 113A, and the Secretary must proceed thereafter under Articles 113C, 113D, and 113E. No part of the grant may therefore be spent without an allotting sanction under Article 113A.

113G. The above rules do not apply to any part of a grant which is placed by the Department at the disposal of a Local Government. In such case the order under Article 113A will be communicated both to the Comptroller, India Treasuries, and to the Accountant General of the Local Government. The Local Government and its Accountant General will thereafter manage the expenditure under Articles 113A to 113F.

Chapter 8.—Loans and Advances.

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Forms of Drawing and Repaying.

114. Loans and advances may not (except in the cases specified below, and in cases provided for by the Civil Service Regulations) be drawn from a treasury without authority of Government, which authority must be quoted in the voucher upon which the amount is drawn.

115. In repaying a loan or advance, the memorandum presented at the treasury must state the original date and amount of the loan or advance, or otherwise give sufficient particulars for its identification. If the amount repaid includes interest as well as principal, the interest must be separately specified; and if the repayment is a fixed periodical amount, including both interest and principal, the orders fixing the amount should be quoted.

1. It must be remembered that the calculation fixing the amount of equal periodical instalments, by which an advance is repaid with interest, presupposes punctual payment of the instalments, and that, if any instalment is not punctually repaid, the fixed instalments will not in the end discharge the loan.

2. A personal advance to a public officer may be repaid, either by deductions in his salary bill, or in cash; but in all cases the amount and date of the advance must be quoted. Remittance of the amount to the particular treasury where the advance was made is not necessary.

Sanction.

116. Advances of unusual character or of large amount always require the previous sanction of the Government of India; and no loan, even from Provincial or Local Funds, may be made without such sanction, save as specially provided below.

Calculation of Interest.

117. Cancelled.

118. A loan bears interest for the day of advance, but not for the day of repayment. Interest for any shorter period than a complete half-year will be number of days÷365 × yearly rate of interest.

Revenue Advances and Loans to Public Corporations.

Definition of Revenue Advances.

119. Revenue advances include the following:—

I.—Advances to cultivators under various Acts, such as the Land Improvement Loans Act, 1883, or the Agriculturists' Loans Act, 1884.

II.—Advances under special laws not coming within class (I), such as the Jhansi Encumbered Estates Act, or the Bengal Drainage and Embankment Act.

III.—Loans to landholders and notabilities apart from the provisions of any law.

IV.—Advances for survey operations, such as for erecting boundary marks or for other expenditure on survey, which is recoverable from landholders or ryots.

V.—Advances of special Revenue Departments, such as Salt and Excise (*e.g.*, for purchase of opium).

Rules under which Advances are made.

120. Rules under the Land Improvement, Agriculturists' Loans, and other similar Acts regulating the procedure for making applications for loans, and the conditions under which they may be sanctioned, are passed by each Local Government with the approval of the Governor General in Council.

The powers of the Local Government under the Local Authorities Loans Act, 1879, are regulated by rules published under the Act by Notifications Nos. 15 and 16, dated 1st January 1889, and No. 417, dated 24th January 1890.

These rules are not in any way affected by the rules in this chapter.

Loans to private individuals under class III of the previous Article should only be made when they have in them some purpose of a public or political character.

121. As regards loans to Municipalities, District Boards and other public bodies, etc., the special conditions to be insisted on by Local Governments before making any loan are—

1st.—Loans may be granted only for works of public and general convenience and utility, such as drainage, water-works, bridges and the like, and also to a limited extent for works which are merely or mainly ornamental or convenient, such as a town hall, public garden or market place.

2nd.—A local body which has borrowed from Government may only borrow from other sources after having obtained the sanction of the Local Government concerned, which should not be granted unless it is clearly shown that the sum lent by the Government with interest thereon is duly secured.

[*N.B.*—This condition is, of course, enforced indirectly through the operation of the rules under the Local Authorities Loans Act, under which the Local Governments are bound to see that the assets and future resources of the borrowing body, when it desires to borrow, are equal to bearing the burden of a further liability as well as to discharging existing ones.]

Provincial Loan Account.

122. Local Governments and Administrations with which Provincial arrangements are in force, may grant advances coming under classes I to III of Article 119 and loans to Municipalities and public Corporations (other than Presidency Corporations) including Local Boards, District Councils and any bodies having like authority beyond the local limits of Municipalities and Cantonments out of amounts placed annually at their disposal by the Government of India.

NOTE.—It is not intended that loans should be made to large Municipalities which have a public credit of their own.

123. These amounts are brought on to an advance and loan account which has been opened with each Local Government. The account was opened with

the actual outstanding balance of advances and loans in each province on the 31st March 1888. Further sums are placed at the disposal of Local Governments on a consideration of the available resources of the Government during the ensuing year and of the demands presented. Local Governments are also free to utilise any repayments of loans or advances during the currency of the

Page 55, Article 123—

For the last sentence substitute—

The Local Governments should disburse loan money within the allotments provided in the annual Advance and Loan Account placed at their disposal. The amount of loans to be made should not exceed the net total amount of advance provided for any province ; and Local Governments are free to utilise any excess repayments during the currency of the year in making fresh loans and advances.

(6th List, 15-9-1900.)

Estimates.

125. In the case of all these advances provision should be made in the estimates for all which can be foreseen and which are not repayable within the year; and the Government of India has accordingly directed that each Local Government should make a timely estimate both of the advances and of the recoveries of the coming year, and should communicate it to the Accountant General for entry in his estimates.

126. As regards advances and loans coming into the Provincial Loan Account, it has been ordered that in November of each year each Local Government should submit to the Government of India an estimate in Form 14 of the loans proposed to be made and the expected recoveries. Upon a consideration of the several demands and of its available resources, the Government of India will determine what sum is to be allotted for the purposes indicated in the ensuing year, and will distribute it as nearly as possible in proportion to the necessities of each province. The Government of India does not ordinarily sanction any additional allotments during the currency of a year.

Municipalities occasionally apply for loans, which involve the payment of money to them not only during the year for which the estimates are submitted, but during future years, and which, therefore, not only utilise a part of the Provincial allotment for that year, but practically bind the Government of India to making allotments in future years. Before sanctioning such loans the Local Governments should ascertain from the Government of India whether the Government of India are likely to find any difficulty in providing the necessary allotments from year to year during the currency of the loans ; an estimate of the amounts that will be required in the first as well as in each of the succeeding years being furnished by the Local Government on each occasion. The Government of India will then consider whether funds will be available for the purpose, and, if so, will make special allotments for such loans, which will be distinctly specified in the annual Resolution regarding the allotment of funds. Any savings from these specific allotments, due to postponement of the issue of the loans, should be held over and should not be considered as available for other loans.

127. Before the issue of the rules relating to the Provincial Loan Account, Local Governments were competent to provide in their cash requirement estimates for advances under class I of Article 119 within the limits stated below. These limits are no longer maintained for those provinces with which a

provincial Loan Account is kept; but the Government of India has declared that they may be appealed to for the purpose of ascertaining whether a demand under Article 126 is *primâ facie* excessive. The limits still apply absolutely in the last four cases of the table below:—

	Land Improvement.	Agriculturists' Loans.
Madras	2,00,000	1,00,000
Bombay	2,00,000	50,000
Bengal	1,00,000	1,50,000
N.-W. P. and Oudh	2,00,000	2,60,000
Punjab	5,00,000	25,000
Central Provinces	1,00,000	75,000
	50,000	...
	50,000	...
	50,000	...
	10,000	[illegible]5,000
		[illegible]000
		[illegible]000

Page 56, Article 127—

In the annexed table for "Ajmere" read "Ajmer."

In the following pages for "N. W. P. and Oudh" insert "[illegible]ces of Agra and Oudh":—

Page 56, Article 127—In the annexed table.
" *63*, " *143I(a) (1)1, line 9.*
63, " *143I(a)(2)(a), line 2.*
" *64*, " *143I(a)(g).*
" *78*, " *175*—In the list of officers.
" *93*, " *227-2.*
" *159*, " *425A., line 2.*
" *160*, " *432A., lines 1 and 2.*
" *161*, " *434.*
" *222*, " *662, note 1.*
Pages 268 and 269, Appendix D.
Page 310, Appendix K, Rule 2.

(13th List, 16-6-1902.)

transac- s are apt erve for ecessary. ents on l Loan ctioned propri- undis-

ations :— ssible,

not exceeding 20 years. The period of repayment of loans which are granted for works which are mainly or merely ornamental or convenient should not exceed 10 years.

(*b*) The term is to be calculated from the date on which the loan is completely raised or declared by the Local Government to be closed.

(*c*) It will be optional with each Local Government and Administration to fix its own dates for the payment of the instalments.

(*d*) Instalments paid before the due date will be taken entirely to principal, unless, of course, any interest for a preceding period is overdue.

1. When a loan of public money is taken out in instalments, the first half-yearly repayment should not be demanded until six months after the last instalment is taken; meanwhile simple interest only should be realised. But should it appear that there is undue delay on the part of the debtor in taking out the last instalment of a loan, the Local Government may at any time declare the loan closed, and order repayment of capital to begin. The Accountant General should bring to notice any delay that appears to him to require this remedy.

Articles 128—129.

2. If in any case particular dates in the calendar have been fixed for the payment of interest, or for the repayment of instalments of debt, then such repayments should not begin until the second of the half-yearly dates so fixed, after the loan has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, interest is recoverable half-yearly on a loan advanced under the rules issued under section 5 of the Local Authorities Loan Act, 1879. Supposing such a loan to be completely taken up on 31st March and the interest to be payable on 30th June and 31st December, the first half-yearly instalment in repayment of principal will not be due until 31st December following. Simple interest only will be due on the intermediate 30th June.

3. Notes 1 and 2 are applicable *mutatis mutandis* to loans the repayments of which are made by other than half-yearly instalments.

Defaults in payment.

130. Any default in the payment of interest upon a revenue advance, class III, or upon a loan to a public corporation, or in the repayment of the principal of any such advance or loan, should be promptly reported by the Account Department to the Local Government, and if the loan was sanctioned by the Governor General in Council and does not belong to the Provincial Loan Account, to the Supreme Government. A Local Government receiving such a report should immediately take steps to remedy the default, and in the case of a loan sanctioned by the Governor General in Council, which does not belong to the Provincial Loan Account, should immediately explain the circumstances to the Government of India in the Home, Revenue, or Public Works Department, as the case may be, and report the steps so taken.

A penal rate of compound interest, not less than 6 per cent. per annum, should be enforced, as far as the law allows, upon all overdue instalments of interest or principal and interest.

Borrowers should be required to adhere strictly to the terms settled for the loans made to them, and no modification in their favour of these terms should be made subsequently, except for very special reasons.

130A. The following rules have been prescribed regarding defaults in respect of loans made to local authorities:—

(1) A Local Government may not, without the sanction of the Government of India, remit the payment of interest falling due in ordinary course.

(2) It may, however, permit the postponement of an instalment in repayment of principal, subject to the condition that the amount of principal overdue at one time on one loan shall not exceed R5,000.

(3) Interest necessarily runs upon instalments postponed under rule 2; and it is in the discretion of the Local Government to decide whether such interest shall be at a penal rate, or at the rate which the loan ordinarily bears. Such discretion should be exercised with due regard to the distinction between a default occurring by want of proper arrangements or prevision and a default arising from unavoidable circumstances and reported for the previous orders of the Local Government.

(4) The powers above defined may be exercised in regard to loans falling with the Provincial Loan Account only. The grant of further concessions in regard to such loans or the grant of concessions in regard to other loans, requires the previous sanction of the Government of India.

Articles 130—130A.

Treasury Accounts and Procedure.

131. Revenue advances will be issued from the treasury, upon orders signed or countersigned by the Collector of the district or other duly authorized officer. The Treasury Department and the Accountant-General shall take no further cognizance of these advances, beyond holding them in a separate advance account at the debit of the officer who authorizes the advance. For all further accounts and supervision, the Revenue Department shall be responsible.

Plus and Minus Memorandum.

132. (*a*) In every treasury whence revenue advances have been made, one or more plus and minus memoranda should be kept, in which the advances should be debited and all recoveries credited. One of these plus and minus memoranda shall be the ordinary account of revenue advances and other special accounts shall be opened from time to time for any special officers authorized to make advances, who may, under the orders of the Revenue Authorities, keep and submit accounts separate from the general account of the district officer.

(*b*) The plus and minus memoranda maintained under clause (*a*) will be submitted with the monthly treasury accounts, and will be under the order of the Accountant-General, whose care it will be that they accurately represent the credits, debits, and balances that pass upon his accounts in respect of revenue advances of the district or officer concerned.

(*c*) No officer authorized to make advances may question the accuracy of the plus and minus memorandum as the record of his responsibility otherwise than by satisfying the Accountant-General of its erroneousness, and causing him to correct it. Every officer, therefore, should see that the debits and credits made to his account accurately correspond with those which enter his own registers and returns. If he is not the District Officer, he should obtain from the treasury a copy of the plus and minus memorandum in which he is concerned. Special care should be taken in paying recoveries into the treasury that the amount of interest and of principal recovered be separately and distinctly credited, as the former must not, and the latter must, be credited in the plus and minus memorandum.

Revenue Department Returns.

133. (*a*) With every return of revenue advances made to the Revenue Authorities a memorandum should be submitted setting forth the figures of the treasury plus and minus account, and agreeing them with the figures of the return.

(*b*) The Accountant General will, at the close of every half-year's accounts, send to the Board of Revenue or other Chief Revenue Controlling Authority a return in such form as may be agreed on, showing the figures that pass upon his books in respect of revenue advances. The object of the statement is to enable the Chief Revenue Authority to check the reconciliation prescribed in clause (*a*).

Articles 131—133.

Irrecoverable Advances.

Page 59, Article 134(a).—Add in continuation of the first sentence—

which may delegate this power in the case of loans and advances under the Land Improvement and Agriculturists' Loans Acts to a subordinate revenue authority subject to such conditions as to amount, etc., as it may think fit to impose.

(*5th List*, 15-6-1900.)

134. (*a*) Any irrecoverable advances coming under the Provincial Loan Account may be written off under th
ernment. Any
Local Gov
hich are found
s any advance
written off the
eral, in order
being written
advances should nevertheless be registered by the Revenue Authorities in a separate account or record, in order that any possible eventual recovery may be made; but they will not affect the treasury plus and minus memorandum, and any recoveries will be taken as revenue.

Periodical Review.

135. Local Governments will arrange to receive annual reports upon outstanding loans from the responsible Account Officer, and should then bring the transactions under separate review.

House-Building Advances.

136. Advances to public officers for house-building are regulated by Rules laid down in Government of India Financial Resolution No. $\frac{A}{2721}$, dated 30th June 1892 :—

I.—Advances may be made, under the sanction of Local Governments and Administrations, to officers who desire to build houses, for occupation by themselves, at places where no houses are available, or where house-rent is exceptionally high.

II.—All such advances must be *bonâ fide* required for the purpose of building suitable houses for the personal residence of the officers concerned; and if more is advanced than shall be actually expended for the purpose, the surplus shall be refunded to Government.

III.—The advances may be made in instalments when considered desirable, and when so made, repayment shall commence from the fourth issue of pay after the first instalment is taken; but, when the advance is taken in one instalment, repayment shall commence with the second issue of pay. The repayment of the whole advance shall in both cases be completed in two years.

IV.—No advance shall exceed six months' salary of the officer to whom it is made.

V.—Recovery will be made by the Treasury Officer, or other disbursing officer, deducting monthly instalments equal to one-twenty-fourth part of the advance from the salary bills of the officer concerned.

Articles 134—136.

VI.—In order to secure Government from loss consequent on an officer dying or quitting the service before complete repayment of the advance, the house so built, together with the land it stands upon, must be mortgaged to Government, by whom the mortgage will be released on liquidation of the full amount of the advance.

VII.—The officer must satisfy Government regarding his title to the land upon which the house is or is proposed to be built.

VIII.—An officer quitting or removed from the station where he has built a house, before the whole amount of the advance has been liquidated, will continue liable to the deduction of his monthly instalment until the advance has been repaid; but, with the special sanction of the Local Government, he may be allowed to dispose of the house, provided he is thereby enabled to clear off at once the whole amount due; or to transfer it to any officer of his own or higher rank, the future deductions being made from the salary of such officer.

IX.—An officer may, after transfer to a new station, be allowed a second advance, provided the former one has been completely repaid.

X.—Applications for advances must be made through the applicant's departmental superior, who will record his opinion as to the necessity for the assistance solicited. The applicant must certify that the sum is to be expended in building only, and pledge himself that, should there be any surplus funds after the house is completed, they will be at once refunded to Government.

XI.—The last-pay certificate granted to officers under advances must specify the original amount of such advance, the amount repaid and the balance remaining due.

A form of mortgage bond (see Appendix CC at the end of this volume) will be issued to officers who may wish to avail themselves of the advance.

1. Advances to officers of the Postal and other Departments must be debited to those Departments and not retained in the Civil Books.

2. The "*net*" amount of advances granted under these rules should not exceed the amount provided in the sanctioned Budget Estimate of ways and means.

Miscellaneous Advances.

137. Advances may be made under the rules specified below :—

(*a*) Under special orders of a Local Government, subject to adjustment by the officers receiving them.

(*b*) To an officer under orders of transfer, to an amount not exceeding one month's pay, and also not exceeding the amount of expenditure which he is likely to incur by reason of his transfer, or to an amount not exceeding the travelling allowance to which he may be entitled under the rules in consequence of the transfer, when this exceeds one month's pay. Such advances may be sanctioned by any officer who is not lower in rank than the principal District Officer in the department concerned; and the advance should be recorded on the officer's last-pay certificate, and recovered from the salary of the officer in three equal instalments.

NOTE.—Civil Authorities in the Madras Presidency may also grant advances of pay sufficient to enable Military Pensioners to join their first appointments in the Civil Department.

Article 137.

(c) To a Survey Officer, to enable him to join his first appointment, on the requisition of the Surveyor-General. The requisition and the officer's receipt must be submitted in support of the charge.

(d) To an Officer, for himself or an Assistant or Deputy, proceeding on tour, to an amount sufficient to cover his tour charges for a month, subject to adjustment upon his return to head-quarters, or upon 31st March, whichever is earlier.

NOTE.—Advances granted under this clause should not be applied to the expenditure of any gazetted officer which is meant to be covered by his travelling allowance.

(e) To a Treasury Officer or District Superintendent of Police, for expenses connected with a remittance of treasure, to be adjusted when the duty is completed.

(f) To receivers of wrecks under sections 77 and 78 of the Merchant Shipping Act, VII of 1880.

(g) For law-suits to which Government is a party.

NOTE.—The advances mentioned in clauses (d), (e), and (g) are treated as final charges, not as advances recoverable, and are to be drawn and accounted for as contingent charges, or as

Page 61, Article 137—

Cancel clause (h).

(7th List, 15-12-1900.

the

here,

(i) The advance shall be only be given on the production of a medical certificate recommending treatment at the Institute granted by a Medical Board consisting of two medical officers either commissioned or in charge of Civil stations. In places where there is only one such medical officer and it is inconvenient to assemble a Board at once, the concurrence of a second officer may be obtained by telegram.

(ii) The discretionary power of sanction for granting the advance rests with Commissioners in the Civil Department, Superintending Engineers in the Public Works Department and Heads of Departments in other cases.

(iii) The advance must not exceed R1,200 in the case of officers entitled to 1st class travelling allowance and R700 in other cases, and will be recoverable by monthly instalments of one-third of salary on return of the officer concerned to duty.

(iv) Two securities should be furnished to guarantee Government against loss.

Marine Advances.

138. Officers commanding ships of the Indian Marine Department will be furnished with warrants in Form 15, on presentation of which, accompanied by a requisition in duplicate in Form 16, they may draw from the civil treasury such sums as they may require for the pay of the officers and crew, and for petty contingencies. The Treasury Officer will note the advance on the warrant, which he will return to the officer receiving the money, and will forward the *original* requisition to the Examiner of Marine Accounts, Bombay, keeping the *duplicate* duly receipted, as the voucher for his Treasury Cash Account.

Article 138.

Chapter 9.—Bills and Remittances.

General Explanations	139	Issue of Duplicates of Bills	145
Money-limit of Remittance Transfer Receipts	142	Cancellation and Refund	146
Issue of Remittance Transfer Receipts by Treasury Officers	143	Exchange	148
Issue of Remittance Transfer Receipts by Military Officers	144	Sepoys' Remittances	149

General Explanations.

139. Orders from one treasury upon another treasury can be obtained in two forms—(1) Supply Bills, (2) Remittance Transfer Receipts. The former are issued for purposes of resource, and, when they are advertised as available at any treasury, they may be obtained on application at the rates mentioned in the advertisement. The latter are issued only under special conditions as stated below,—*vide* Articles 142 to 144. A list of the treasuries which issue and cash bills is given in Appendix D.

1. An Accountant-General may issue a telegraphic order instead of a supply bill on payment by the remitter of the cost of the telegram. But the greatest care must be taken at all treasuries not to pay on a telegram to any one who is not well known and of undoubted respectability, and to refer for confirmation in any doubtful case. All remittances through the telegraph must be granted on this understanding, and the fact of payment must be reported at once by telegraph to the issuing officer. When a telegraphic order is issued on a treasury in another province, the transaction should, if its amount is R50,000 or more, be treated as a Foreign Remittance, the usual advice being sent to the Accountant-General. Orders for smaller amounts should be treated as supply bills.

Page 62, Article 139, Note 2—
In line 2 for "Ajmere" read "Ajmer."

... the Bombay Presidency and of those at ... draw Remittance Transfer Receipts on the ...a, and Asirgarh, on requisitions from Officers ... Batteries, and Companies of Sappers and Miners, but only for military purposes.

The Treasury Officer, Ahmedabad, may also issue remittance transfer receipts on the military treasure chest at Deesa and Neemuch for payment to certain civil officers stationed at those places. The Treasury Officer, Indore, may also draw upon Neemuch for payment of the charges of the Cantonment Magistracy at that place.

Officers in charge of Civil Treasuries in the Punjab are also allowed to draw Remittance Transfer Receipts on the military treasure chest at Neemuch for military purposes.

140. The person who *draws* (*i.e.*, issues or grants) a bill is called the *drawer*; the person on whom it is drawn (and who will have to pay it) is the *drawee*; the person to whom the bill is granted is the *remitter*; the person to whom it is payable is the *payee*.

141. A Remittance Transfer Receipt is not transferable, and is only payable to, or on the receipt of, the person named therein as payee. A supply bill is transferable; according to its form it is payable "to the order of A. B.," and A. B., the original payee, can transfer his right by endorsement. This he may do by simply signing his name on the back, in which case it becomes payable to bearer, or he may write above his signature "pay to C. D.," or "pay to C. D. or order," in which case C. D. stands in the same position as

A. B. did originally and has the same powers of transfer. The writing by which such a right is transferred is called *endorsement;* an endorsement to "C. D. or order" is a *special endorsement;* the persons to whom successively a bill is transferred are *endorsees;* and the person in rightful possession of a bill at any time is the *holder.*

Money-limit of Remittance Transfer Receipts.

142. No transfer receipt should be granted for less than R5 save for public purposes, or when it is required for a sepoy's remittance. And the limit of transfer receipts obtainable for private purposes is, in all cases but that of a sepoy proceeding on leave, the amount of a month's pay and allowances of the remitter.

Issue of Remittance Transfer Receipts by Treasury Officers.

143. Remittance Transfer Receipts are issued by Treasury Officers to Officers in the Civil and Military Departments under the following conditions:—

I.—To the Civil Department:

(a)—At par.

(1) To all Civil Officers for *boná fide* public purposes to be clearly stated in the application.

1. Remittances for purposes of Incorporated Local Funds, and of such Excluded Local Funds as are determined for this purpose by the Comptroller-General, as also those of sums realized under processes for the recovery of public demands, are regarded as for *boná fide* public purposes. Police Funds, the Calcutta City and Suburban Police Superannuation Funds, the Imperial Service Local Charges Fund, the Sambhar Badge Fund, and the Customs Badge Fund, North-Western Provinces, are the Excluded Local Funds which have been determined for this purpose by the Comptroller-General.

2. Officers requiring transfer receipts on public service will submit with the cash a formal application certifying that the bill is wanted exclusively for public purposes and describing the object of the remittance; if the Treasury Officer doubt whether the object is really public he should state his doubt to the applicant, or take the orders of the District Officer. On grant of a transfer receipt, its number should be noted on the application, which should then be posted in a rough file book of such applications arranged in the order of receipt. Questionable grants should be reported to the Accountant General in order to the issue of instructions for future guidance.

(2) Pay and Allowances . The remittance of pay and allowances is not ordinarily a *boná fide* public purpose. The following are cases in which their remittance is specially permitted:—

(a) Forest . . . . For subordinates of other circles attached to the Forest School Circle, North-Western Provinces.

Articles 142—143.

(*b*) Police . . . . For subordinates when absent from their districts on duty. But not more than one transfer receipt may be given in the same month in favor of the same subordinate.

For remittance of pay of Gurkhas of the Burma Military Police on sick leave in Nepal, and in special cases on good cause being shown to men on furlough in Nepal.

(*c*) Salt Department . . For officers and subordinates of the Internal Branch, Northern India Salt Department.

(*d*) Survey and Settlement . For subordinates when serving at a distance from the survery parties to which they are attached.

(*e*) Thuggee Department . For Najeebs and Approvers as well as for Inspectors and other officers above those grades deputed on duty to a distance from head-quarters.

(*f*) Vaccination . . . For Native Superintendents and Vaccinators, under similar circumstances.

(*g*) Education . . . For pay and allowances of apprentice overseers from the Thomason College, Rurki, who are posted on works for practical training in the North-Western Provinces and Oudh and other provinces, and allowances only for In-

Page 64, Article 143 I (a)—

In clause (3) after "Engineers" in line 1, insert " District Engineers a District Surveyors."

(*13th List, 16-6-1902.*)

be made by book transfer.

(4) Telegraph . . To Telegraph Officers, for remittance to a distance from a treasury at which they have credit.

(5) Family Remittances—

(*a*) Police . . . . To native officers and men of the police battalions and police constabulary, for remitting money to their famalies in the form and on the terms provided for sepoys' remittances, the heading of the descriptive roll being altered by hand to suit the case.

(*b*) Native State Prisoners . For remittance to families of certain Native State prisoners in Central India.

(6) Seamen's Wages . For remittance of wages of seamen discharged and forwarded to Calcutta under Board of Trade's Form C. C. 14 (*a*).

(7) Subscriptions for a public or *quasi*-public purpose. Any Local Government and any Department of the Government of India desiring to facilitate the collection of subscriptions for any public or *quasi*-public purpose in which it is interested, may allow the issue of one transfer receipt a month, from any district treasury, to the Local Secretary or Treasurer of the Fun[illegible] Institution [illegible] Central

Page 64, Article 143 I (a)—

Against clause (8) "Countess of Dufferin's Fund"—substitute "For remittances to the Fund or to any branch of it" "For remittances through the Fund or any of its Branches."

(*10th List,* [illegible]

[illegible] through [illegible] or under

Page 65, Article 143 I(a)—

Insert a new entry—

[illegible] to Messrs. [illegible] realized by [illegible] Jeddah and

(8A) Victoria Memorial For remittances of Subscriptions

Page 64, Article 143I(a).—Add a new clau[illegible]

(8B) Queen Victoria Memorial Fund. For remittances to the Exe[illegible] either by Local Branches [illegible] subscribers.

(11) Emigrants' Remittances.	To Protectors of Emigrants for remittances of the estates of deceased emigrants to their heirs.
(12) Rohilkund-Kumaon Railway.	By the Naini Tal Treasury to remit the revenue balances of the Rohilkund Railway to Calcutta, provided the sum to be remitted exceeds R150.
(13) Sawantvadi State .	To the Political Superintendent, Sawantvadi, for purposes of the State, by the Ratnagiri Treasury, provided the sum to be remitted exceeds R150.
(14) Burma, Assam or Bengal Military Police.	For remittances to Nepal in respect of the property of deceased members of the Burma, Assam or Bengal Military Police.
(15) Interest on Government Promissory Notes.	For Remittance by the Public Debt Office of interest overdue on Government Promissory Notes which are transmitted to it for renewal by a Government Treasury other than that on which they are enfaced for payment of interest.

(*b*).—*At a premium.*

(16) Somali Coast . . To Government employés on the Somali Coast to the extent of their monthly pay and allowances at one per cent. premium, there being no money order office available to them.

(17) Trust Funds . . To Government Officers in favour of the Comptroller-General or the Accountants-General, Madras and Bombay, for the purchase of Government Promissory Notes out of funds held in trust, at the following rates of premium on the amounts remitted :—

	Annas.
For every R50 or fraction thereof up to R1,000	8
For every R100 or fraction thereof in excess of R1,000 up to R20,000	8
For every R100 or fraction thereof in excess of R20,000 up to R50,000	4
For every R100 or fraction thereof in excess of R50,000	2

NOTE.—Remittance transfer receipts may be granted under this clause to municipalities when making investments through the Accountant General.

(18) Land Revenue and Cesses. To persons having to pay land revenue and cesses in another district, when the amount to be remitted exceeds R150, on payment of premium at the following rates :—

	R	a.
For sums exceeding R150 and not exceeding R500	1	8
For sums exceeding R500 and not exceeding R1,000	2	0
For sums exceeding R1,000 and not exceeding R2,000	3	0
and for every additional R1,000 or fraction of R1,000	1	0

A single transfer receipt only can be granted to one remitter for each instalment ; the particulars of the properties on account of which the money is remitted must be carefully detailed on the reverse, and the form filled up thus :—

Received from A. B., on account of C. D., proprietor, the sum of R—— on account of land revenue demands, to be transferred to his credit under land revenue, as per particulars on the reverse, at the —— Treasury.

NOTE.—The East Indian Railway Company is exempted from the payment of premia upon Remittance Transfer Receipts for rents of lands appertaining to the Company's coal fields.

Article 143.

II.—To The Military Department.*

(a).—At par.

(i).—For cash or in payment of cheques.

(1) For *boná fide* public purposes to be clearly stated in the application. — To all Military Officers.

1. If an application for a Remittance Transfer Receipt under this clause clearly specifies the purpose for which the transfer receipt is required, and contains a certificate by a responsible Military Officer that it is a *boná fide* public purpose, the Treasury Officer will issue the Remittance Transfer Receipt without further question; if he considers in any case that it is doubtful whether the purpose is a *boná fide* public purpose, he will, after issue, report the matter to the Accountant General for reference, if necessary, to the Controller of Military Accounts.

(2) Pay and Allowances . (*a*) Of Military Officers on duty or on leave in India. To Paymasters or Pay Examiners for remittance (beyond their own circle of Military account) of pay or allowances of a Military Officer on duty or on leave in India to the place where the officer actually is on duty or on leave. A remittance may not be made to an agent under this rule.

(*b*) Of Military Officers out of India.
To Paymasters or Pay Examiners in favor of the Agents in India of a Military Officer who has embarked from any port in India on account of pay, etc., which became due to him between the dates of leaving his station and ... be made ... ernment ... Mili- ... scrip- ... on

Page 66, Article 143 II (a) (i) (3)—Substitute th... ing:—

(3) **Printed forms** . . For remittances to the Superintendent ... Printing, Rangoon, in payment for prin... Regimental Officers who get cash allowances f...

(9th List, 15-7-190...

(5) Estates of Sepoys and Deserters. — For remittance of the estates of deceased sepoys and deserters.

(6) For Mess or Regimental purposes. — To Regiments or Committees of officers, provided the sum to be remitted exceeds R150.

1. The expression "regimental purposes" has reference to the purposes of Regimental Mess, Band and similar funds formed for the benefit of the regiment as a whole, and not of individuals. Remittances to meet payments for the purposes of a regiment which are chargeable to Government, do not come under this clause, but under clause II (*a*) (1).

* For the purposes of Article 143 II the term "paymaster" is applicable to officers conducting pay duties in regiments of British Cavalry and Infantry; to officers commanding batteries of Royal Artillery; to Adjutants and Acting Adjutants of Royal Artillery Station Commands; to Officers Commanding regiments of Native Cavalry and Infantry, batteries of Native Artillery, detached half battalions, the Viceroy's and Governors' Body Guards, and the officer commanding the corps of sappers and miners or any of their companies. The term "paymaster" further includes the "paymaster of the Deolali and Karachi trooping depôts and applies generally to all military officers entrusted with similar duties."

Article 143.

(ii)—In payment of cheques only.

(7) For public purposes .	In the case of British Regiments of Infantry and Cavalry and Batteries or Companies of Royal Artillery, and Native Corps in part-payment of any of the regimental cheques.
(8) For private remittances of British Warrant and Non-Commissioned Officers and men (Departmental and Regimental.)	To the extent of monthly pay and allowances in part-payment of any of the Regimental Paymasters, or other disbursing officers' cheques.
(9) For private remittances of Native Officers and men of Native Corps.	To the extent of monthly pay and allowances in part-payment of the first cheque drawn in each month.

(b)—At a premium.

(10) For private remittances of Military Officers in Military employ and Chaplains.	To Military Officers in Military employ and to Chaplains for sums in excess of R150 in part or in full of their pay, at the time that pay is drawn, at a premium of annas eight for every R100 or fraction thereof, and subject to the restriction that no Remittance Transfer Receipts shall be drawn by one Presidency town upon another, or by any treasury in Annexure A to this Chapter upon any other treasury in the same column of the Annexure. For Chaplains, moreover, no Remittance Transfer Receipts can be drawn upon a treasury in another Presidency. 1. If a Military Officer requires a Remittance Transfer Receipt from a civil treasury, he must tender a cheque on the Treasury, or cash with a certificate from the Circle Paymaster or Acting Paymaster of the Corps, or the Commanding Officer of a battery or a native regiment to the effect that the amount forms a portion of the applicant's pay and allowances, and that he is entitled to a privilege transfer receipt.
(11) For purchase of Government Promissory Notes out of Funds held in Trust.	To Military Officers in Military employ in favor of the Comptroller-General or Accountants General, Madras or Bombay, at the same rates of premium applicable to similar remittances made by Civil Officers.—Article 143 I (b) (17).

Issue of Remittance Transfer Receipts by Military Officers.

144. The following are the cases in which the issue of Remittance Transfer Receipts on civil treasuries by Military Officers is allowed.

(i)—By Military Paymasters and Pay ... — Military Paymasters and Pay Examiners (see list in Article 397, Note 1) may ...

Page 67, Article 144(i).—Add the following note:—

NOTE.—A pay examiner when making payments ordinarily devolving on a Field Paymaster, may draw Remittance Transfer Receipts on civil treasuries situated at stations outside his own command, even though there may be no troops stationed there, dependent on him for funds.

(*5th List* 15-6-1900.)

(ii)—By Superintendent of Family Payments, etc., Madras. The Superintendent of Family Payments and Pensions, Madras, may issue remittance transfer receipts on treasuries of other provinces for any payments to be made by him, if the payees are resident there.

(iii)—By the Field Paymaster with an Expeditionary F... The Field Paymaster with any force on field service (including an expeditionary force despatched from India), may draw transfer receipts at par on any treasury in India—

(a) for bonâ fide public purposes;

Page 68, Article 144(iii)—

Add the following note :—

NOTE.—When Pay Examiners are required to make payments ordinarily devolving on a Field Pay Master, they may draw Remittance Transfer Receipts for any of the above purposes on any Civil Treasury in India, though it may be outside their own Command.

(4th List, 15-3-1900.)

Page 68—

Strike out the note added to Article 144(*iii*) by the 4th list of corrections.

(5th List, 15-6-1900.)

months, it will be necessary for the applicant to produce a certificate of non-payment from the drawee; the issue of this certificate will, of course, be no bar to the payment of the lost bill, if presented before the duplicate is paid.

Cancellation and Refund.

146. No bill can be cancelled without surrender of the whole set. Thus if a duplicate or a triplicate have been issued, the bill can be cancelled only if the original, *together with* the duplicate (and the triplicate if issued), be surrendered. Consequently no refund can be made on a lost bill; a duplicate must be obtained and payment taken at the treasury drawn on.

147. *All* parts being surrendered, a bill may be cancelled and its amount refunded at discretion of the Treasury Officer, on the application and receipt of the remitter in the case of a public service transfer receipt, and of the payee in the case of a supply bill or private transfer receipt. If in either of the latter cases the receipt of the payee cannot be obtained, the remitter's application for cancellation, with explanation of the reasons for his request, and of the difficulty in the way of obtaining the payee's signature, should be submitted for orders of the Accountant-General. Although no difficulty should be made about cancellation of public service transfer receipts, it must be clearly understood that either of the other classes can be cancelled only as an indulgence, and for cause shown. No premium which has been levied can be refunded; but if, under any very peculiar circumstance, it is thought advisable to cancel a supply bill on which discount has been allowed, the amount of discount must be deducted, and no more refunded than the net amount received on the bill.

The special rules applicable to cancellation of a sepoy's remittance receipt are given in Article 152.

1. If alteration of the name only of the payee is required by the remitter, it will suffice for the drawer to alter the name in the bill (initialling the correction) and to advise the drawee.

Exchange.

148. A Treasury Officer will grant a transfer receipt in exchange for one drawn on him—

if on the *public* service, only if the payee be a public officer and require the receipt to be exchanged for reasons to be stated in his application;

if for a *private* remittance, only if the payee have been removed to the neighbourhood of a treasury different from that originally drawn on.

A supply bill cannot be exchanged.

1. A bill is said to be exchanged when the payee, being unable to appear and take payment in cash, applies for a new one, endorsing the original "Received payment by transfer receipt on ." If he can appear and take payment in cash, his obtaining a new bill with the cash paid on the old one is a matter to be disposed of under ordinary rules.

Transfer Receipts to Sepoys and Policemen.

149. In the case of sepoys' and policemen's remittances, Commanding Officers will forward the Remittance Transfer Receipts to the payees direct. Descriptive rolls of the payees, duly filled in and signed, will at the same time be sent to the Treasury Officers concerned.

1. The Commanding Officer, in the case of a policeman, is the District Superintendent of Police. There is no objection, if such a course is preferred, or is required by departmental rules, to his sending the Remittance Transfer Receipt to the District Superintendent of Police of the district in which the payee resides, who will deliver it to the payee after satisfying himself as to his identity.

150. These Remittance Transfer Receipts are payable to the parties described in the roll. In cases of doubtful identity, payment may be made on security at the discretion of the Treasury Officer.

151. If a sepoy payee be unable to attend the treasury but have endorsed the receipt, or in the case of demise of such payee, the payment may be made to the Adjutant of the regiment.

152. These Remittance Transfer Receipts if not presented for payment at the expiration of six months from the date of issue should be considered as cancelled, and if they are presented after that period, payment should be refused. Transfer receipts which have thus become uncurrent will be returned by the payee to the drawer for the issue of a fresh receipt, or for the refund of the amount, as may be required. Should such a receipt, whether original or duplicate, be lost in transit, report should be made to the local Accountant General, who will decide the case specially on its merits, sanctioning refund to the person indicated if it appears right. When the bill is six months old and therefore void, there need be no hesitation in permitting refund on production of a non-payment certificate from the treasury on which it was drawn.

NOTE.—These Remittance Transfer Receipts may also be cancelled as provided for in Article 147.

Annexure A.

[Referred to in Article 143—II, clause (10).]

List of Treasuries.

Column 1.	Column 2.	Column 3.
Agra.	Ahmedabad.	Bangalore.
Akyab.	Ahmednagar.	Bellary.
Allahabad.	Amraoti.	Berhampore.
Bareilly.	Belgaum.	Calicut.
Benares.	Bombay.	Coconada.
Calcutta.	Broach.	Madras.
Cawnpore.	Indore.	Mangalore.
Dacca.	Karachi.	Ootacamund.
Delhi.	Poona.	
Ferozepore.		
Hyderabad (Deccan).		
Jhansi.		
Jubbulpore.		
Jullunder.		
Lahore.		
Lucknow.		
Mandalay.		
Meerut.		
Moulmein.		
Murree.		
Nagpur.		
Naini Tal.		
Patna.		
Peshawar.		
Rangoon.		
Rawalpindi.		
Simla.		
Umballa.		

Chapter 10.—Budget.

Responsibility . . . . .153 | Communication of sanction . 156
Preparation . . . . .154 | Expenditure not provided for . 158
Inevitable payments . . . 161

Responsibility.

153. The responsibility for the Budget Estimates lies with the Local Government, and they are accepted by the Government of India as the estimates not of the local Accountant-General, but of the Local Government; and for any error or failure in the estimates the Local Government is primarily accountable. An Accountant-General is bound to place the Local Government in possession of all the facts which he can supply, and (so far as he is permitted to do so) of his opinion and advice bearing upon the estimates; but he will not enter, or alter, any figure in his estimate without sufficient authority from the Local Government.

1. Forest estimates are reviewed by the Government of India (in the Revenue and Agricultural Department) before their figures are passed into the local budget.

Preparation.

154. No minute rules can be laid down for the collection of local details and for the estimates of revenue and charge, as each Local Government has power to make such arrangements as may seem to it best; only every head of an office will prepare a *complete* estimate, including the salaries and the contingent and other charges of his establishment; thus the Treasury Officer may not be called on to prepare the estimate for the civil courts and all other offices in the district, nor may the local estimate be for the variable charges only.

1. What are called fixed establishments are not irrevocably fixed for all time, and should be brought under the formal review of heads of departments from time to time; even when there is no thought or intention of making any change in establishments, it would still seem to be desirable that heads of departments should review the entire estimate of the requirements of their departments.

2. When Local Governments propose to provide in their estimates for any considerable expenditure out of accumulated balances, the proposals must be forwarded to the Government of India in advance of the estimates for separate consideration.

155. The following are the chief rules for the preparation of the Budget Estimate:—

(*a*) It should be for what is expected to be actually received or paid (under proper sanction) during the year, including the arrears of past years,—not for the demand or the liabilities falling due within the year. In no case are net receipts or net charges to be entered, but the gross transactions in full.

(*b*) For fixed charges the detailed estimate should show the full amount of the sanctioned scale (in the case of progressive salaries, the actual salary which is being earned on 1st April of the year for which the estimate is made, without reckoning any future increments), and where it is found by experience that a saving will arise from absence or other cause, a lump deduction may be made.

(*c*) The columns of numbers must be carefully checked; the rate of pay should be stated, whenever possible, in order to admit of verification with the column of charge. Variations in the columns of numbers as well as in amount should be explained. If they rest on an order of Government, the number and date should be quoted.

(*d*) For all fixed recoveries and fixed payments (other than establishment charges) the sanction fixing the amount should be quoted.

(*e*) Opposite every item of fluctuating charge, such as travelling allowances, contingent charges, official postage, and the like, note in red ink should be made of the actual expenditure of each of the three years last past, together with a brief explanation of any abnormal variation; and in all cases where estimates for the coming year differ from those of the preceding year, full explanation must be given.

1. In the case of contract contingent charges, only the sanctioned allotment should be shown.

2. The estimates of contingent charges should be checked by the controlling officer upon comparison of the expenditure of various offices.

(*f*) The estimate of receipts and varying charges should not be merely an arithmetical average of three years' figures. The average is a guide, but it should not be taken absolutely.

(*g*) No new charge may be included in the budget until sanctioned by competent authority, but a note may be made at the end of the budget (with explanation) of any fresh charge that is expected to be sanctioned and to come in course of payment during the year to which the budget relates.

1. It not unfrequently happens that an establishment, or some special allowance is sanctioned for an official year, and the charge for the last month of the year only becomes due when the new year has commenced, and must be taken against the grants of that year; provision should be made accordingly.

(*h*) Every department will provide for the whole receipt and charge with which it deals finally; thus when the Public Works Department collects irrigation revenue, it will estimate for it.

(*i*) As charges for the freight paid in India on stores received from England will be borne by the department against which the cost of the stores is charged in the home accounts, provision will be made in the departmental estimate.

Communication of sanction.

156. The Accountant-General, as soon as he receives from the Comptroller-General the last budget notes relating to his province, will revise the budget figures and work out the grants for Civil Departments as finally sanctioned. He will then send advices to all disbursing and controlling officers, showing the amounts allowed for the contingencies and fluctuating expenditure of every office.

1. The fact of a charge which requires special sanction having been included and passed in a budget is no authority for its payment.

2. There is no need to communicate sanction for fixed charges, or for refunds, interest, or travelling charges.

3. The Accountant-General need not notify any grants to the Treasury Officers.

Page 72, Article 156.—For note 2 substitute—

2. There is no need to communicate sanction for fixed charges, refunds

(*11th List*,

vice of
With

the district distribution of the grant the Supreme Government does not concern itself, nor does it interfere with the transfer of an ascertained saving on one section, of a department to meet new wants of another. But the Accountant-General should not report as available for re-distribution a saving on one minor head when the grant for the major head as a whole is likely to be exceeded.

Expenditure not provided for.

158. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains requires, *ipso facto*, and apart from all other rules, the sanction of Government. Every application for such sanction should be accompanied by a statement in Form 17, showing how the expenditure is proposed to be met. A copy of this statement should be forwarded by the sanctioning authority, together with the order of sanction, to the Audit Office. Where re-appropriation is made from an existing grant, the Audit Office will conduct the audit against the reduced grant.

NOTE.—In these applications the figures of the Budget estimate must be given and not those of the Revised Estimates. It is not convenient that the Revised Estimates should be in any way connected with such applications, as the acceptance of the former does not imply any sanction to the expenditure included in them and they cannot be used for purposes either of budget control or of audit.

159. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned; in the absence of special arguments the Government of India assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier.

1. In all applications for sanction to expenditure, it should be distinctly stated whether provision for the proposed charge has or has not been made in the Budget Estimate of the year; and, if not, whether it can be met from savings in the existing grants.

160. Whenever, therefore, a proposition is made under Art. 158, the fact that provision has not been made for the desired expenditure in the estimates should be prominently set forth, as well as the particular reasons why it is, nevertheless, considered indispensably necessary that the outlay should be immediately incurred, and should not be postponed to the next financial year. Explanations should also be invariably given why the need for the expenditure was not foreseen in time to obtain sanction for its inclusion in the estimates.

Inevitable payments.

161. The want of provision in the estimate does not operate to prevent payment of any sums really due by Government, nor the want of sanction to prevent record of any actual payment.

162. Money indisputably payable should never be left unpaid; and money paid should under no circumstances be kept out of the accounts a day longer than is absolutely necessary. It in no way promotes economy to postpone inevitable payments, and it is an object of very great importance to ascertain, liquidate, and record the payment of all actual obligations at the earliest possible date.

Articles 158—162.

Chapter 11.—Government Securities in Trust.

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Extent of Application of Rules.

163. All Government promissory notes deposited with a Government officer *ex-officio* are to be dealt with under the rules in this chapter, except—

(1) Securities likely to be returned within twelve months.
(2) Securities vested in a Bishop or Archdeacon.
(3) Securities deposited with a High Court, the Chief Court of the Punjab, or the Court of the Recorder of Rangoon, but, if any of these Courts so direct, the procedure laid down in this chapter may be applied to such deposits.
(4) Securities deposited in the Indore Residency Treasury by Native Chiefs of Central India.

1. For rules as to securities deposited with officers of the Public Works Department and Military Officers for less than twelve months, see Arts. 468A and 506 and 507.

2. Government Promissory Notes held by Municipalities, Port Trusts, and any other Public Corporations may at their discretion, be deposited with the Government under the rules in this chapter, but no public officer shall accept or hold such deposits *ex-officio* in any other way than as here prescribed.

Custody.

164. When Government promissory notes are deposited with a Government officer, the depositor should, after drawing all interest due upon them at the time, endorse them to such Government officer, who should forward them in halves in registered covers for custody to the account officer mentioned below :—

If the officer is in the Public Works Department—Examiner of Public Works Accounts.
If the officer is in the Post Office Department—Comptroller, Post Office.
If the officer is in the Telegraph Department—Examiner of Telegraph Accounts.
If the officer is in the Military and Marine Departments—Controller of Military Accounts.
If the officer is in the Forest Department, elsewhere than in Madras, Bombay and Hyderabad Assigned Districts—Comptroller-General.
If the officer is in matters of account and audit under the Comptroller, India Treasuries—Comptroller-General.
In all other cases—Civil Accountant-General.

165. With each despatch of notes a covering list in duplicate in Form 18 (foolscap size) is to be sent :—

1. The officer sending the notes should be careful that the chain of endorsements on the note is complete,—that is, that the persons or officers who endorse the notes away are the same as those in whose name they already stand or to whom they have been endorsed. An endorsement signed "for" any other person is invalid.

2. Endorsements to or by any person "in trust for" any other, or "trustee of" anything, are also invalid. All words relating to the trust must be expunged under the initials or signature of the person in whose endorsement they occur.

3. Endorsements written upon a piece of paper which joins the two halves of a note are also invalid.

4. These, and like defects, should be at once cured, else they will inevitably give rise to much trouble when the note comes to be renewed or sold.

166. If it is intended to draw interest on the notes during the period of deposit, they should, before despatch, be re-endorsed by the Government officer receiving them as follows :—

In the Madras Presidency . . .	Pay to Accountant-General, Madras.
In the Bombay Presidency and Hyderabad	Pay to Accountant-General, Bombay.
Elsewhere	Pay to Comptroller-General.

Such notes will be converted into stock of the loans to which they severally appertain, unless at the written request of the depositors, the account officer mentioned in Article 164 desires that they should be transferred to the $3\frac{1}{2}$ per cent. loan of 1865, in the case of notes belonging to any of the $3\frac{1}{2}$ per cent. guaranteed loans, in which case they will be converted into stock of that loan. The interest falling due upon the stock will be remitted periodically to the account officers concerned by whom it will be distributed by payment orders among the depositors.

The Currency of these orders of payment is limited to six months. If any are presented for payment after that period the presenter should be referred to the officer who issued the cheque.

Such notes will be delivered up or sold upon application from the officer who forwarded them, made to the account officer to whom he forwarded them. The account officers, save where they have received orders from the Local Government that the securities pertaining to any endowment are not to be sold or given up without the orders of Government, act purely as the agents of the officers who hold the notes *ex-officio* ; and the latter must be responsible that they do not realize, or sell, or return any notes which, according to the trust under which they are held, they have no power to realise, or sell, or return.

1. It should be observed that when a note is delivered up under this rule, it will not be the identical note which was sent for custody, but only another note of the same loan or of the loan to which the original note had been transferred.

2. An officer applying for delivery of a note should always specify at what treasury he wishes it to be enfaced for payment of interest.

3. Stock certificates will be sent in lieu of promissory notes, if so desired.

167. When notes are deposited as security for temporary purposes for more than one year, and it is not the wish of the depositor to draw interest while they are thus deposited, the Government officer receiving them should not re-endorse them, but simply forward them to the account officer (Art. 164) for transmission to the Comptroller-General or the Accountant-General, Madras or Bombay, as the case may be. They will not be converted into stock, but kept without any change, and delivered up on expiry of the period of deposit. No accounts will be kept (other than a simple register of notes in custody), no interest will be drawn, and no fees will be charged.

Sale or Purchase.

168. If it is desired to sell a Government promissory note held in custody under Art. 166, application should be made to the account officer, who will arrange for the sale and will remit the proceeds.

Articles 166—168.

169. (*a*) When an officer wishes to purchase a note out of any funds which he holds in trust, he should obtain in favour of the Comptroller-General or the Accountant-General, Madras or Bombay, as the case may be, a transfer receipt (see Art. 143—I (17), for the amount of the market value *plus* 5 per cent. to cover any payment that may be necessary for interest due on the notes as well as the commission of ⅛ per cent. mentioned below.

(*b*) If the note is to be retained for safe custody, the transfer receipt and the application for purchase should be forwarded to the account officer mentioned in Art. 164, who will arrange for the purchase and send due intimation thereof.

Page 76, Article 169(c).—Strike out note 2.

(*13th List, 16-6-1902.*)

nd applica- t-General, Madras or Bombay, as the case ... purchased together with an account and an order for the balance to be refunded.

1. An officer applying for the purchase of a Government Promissory Note should always specify whether the purchase should be of 3 per cent. or 3½ per cent. paper.

2. Sums received by a chaplain or other officer in charge of a cemetery for the erection and endowment of a monument and deposited in the Post Office Savings Bank may be invested in Government Securities through the Comptroller, Post Office.

Commission.

170. A commission of one-eighth per cent., in addition to any actual outlay on brokerage, is charged by each of these officers for the purchase and sale of Government promissory notes; and a commission of one-quarter per cent. for drawing and remitting the interest. These commissions are deducted from the payments next due to the body or person interested, and credited as Miscellaneous Revenue.

1. The fee of one rupee, levied by the Public Debt Office for issue of a new note, is also charged against the officer on whose part it is required.

2. Security deposits of Government servants are exempted from this commission.

Publication of Accounts.

171. Every account officer receiving notes under Art. 164 is required to publish at the end of each calendar year a list of the notes in his custody. Every *ex-officio* holder of a note should watch for this publication, and bring to notice any omission or error in which he is concerned.

The lists will be made up in Form 19 and published as soon after January 1st of each year as they can be made up.

Provincial and Municipal debentures and Port Trust Bonds.

172. Provincial and Municipal debentures and Port Trust bonds deposited with a Government officer, *ex-officio*, will be forwarded to the account officer mentioned in Art. 164. The Provincial debentures will be passed on to the Comptroller-General or the Accountant-General, Madras or Bombay, in the same way as Government promissory notes. The Municipal debentures and Port Trust bonds will remain in the custody of the local account officer, who will himself draw the interest, and forward it (less commission) to the responsible officer.

Articles 169—172.

Investments by Public Officers.

173. The following are the rules regarding investments in securities of funds held in trust by public officers for some public or *quasi*-public purpose or on behalf of Government:—

I.—Subject to the exception referred to in Rule III, all investments in securities of trust funds held by a Government officer for a public or *quasi*-public purpose, such as the maintenance of a dispensary, school or the like, shall be made in Government promissory notes only, and all securities other than Government promissory notes coming into the possession of any Government officer in virtue of his office to be held in trust for such purposes shall be converted into Government promissory notes.

II.—All trusts for such purposes as those indicated in Rule I shall, subject to the exception stated in Rule III, stand in two names, and instead of the personal name of an officer of Government, his official designation shall, if possible, be employed. All securities held under such trusts will, subject to the same exception, be dealt with in accordance with the provisions of Resolution by the Government of India in the Finance Department, No. 276, dated 30th April 1880. The Local Government should declare what trusts represent permanent endowments, and should issue orders to the Accountant-General that securities appertaining to such permanent endowments are not to be sold or given up without the orders of Government. The Local Government should also, in the case of any trust standing in the name of one officer only, issue instructions declaring what second officer should be associated in the trust.

III.—If in any case owing to any legal or other difficulty the orders prescribed in Rules I and II cannot be carried out, or if in any case it is not considered desirable to carry them out, the facts of the case should be reported to the Local Government, and the Local Government should, by special orders, make such arrangements as may be necessary to protect the interests of Government and to secure the safety of the trust funds or securities.

Article 173.

Chapter 12.—Charitable Endowments.

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Special Rules.

174. The following special rules relate to Charitable Endowments under Act VI of 1890 :—

Treasurers of Charitable Endowments.

175. Under Section 3 (1) of that Act the following officers have been appointed Treasurers of Charitable Endowments for the territories specified against them :—

Officers.	*Territories.*
The Accountant-General, Madras	Madras Presidency.
Ditto, Bombay	Bombay Presidency.
Ditto, Bengal	Lower Provinces.
Ditto, N.-W. Provinces and Oudh	N.-W. Provinces and Oudh.
Ditto, Punjab	Punjab.
Ditto, Burma	Burma.
The Comptroller, Central Provinces	Central Provinces.
Ditto, Assam	Assam.
The Accountant-General, Madras	Coorg.

Vesting of Property in Treasurers.

176. When the Local Government has passed an order vesting any property in the Treasurer of Charitable Endowments, the title-deeds, or, if the property consists of securities, such securities (in halves), should be forwarded to him under registered cover. The vesting order of itself operates to transfer the securities to the Treasurer, and there is no necessity for the endorsement to him by the previous holders.

1. The securities which may be vested in the Treasurer of Charitable Endowments are described in Section 4 (3) of the Act.

2. If the securities are already in the custody of the Accountant-General, he should be asked to transfer them from his general accounts to the accounts which he keeps as Treasurer of Charitable Endowments.

3. Government Promissory Notes held by Treasurers of Charitable Endowments other than those of Madras and Bombay should be forwarded to the Comptroller General for custody under the rules in Chapter 11.

Fees.

177. The fees payable in respect of property vested in the Treasurer are as follows :—

(1) In the case of securities for money—

(*a*) For the purchase and sale of securities, a commision of one-eighth per cent. in addition to any actual outlay on brokerage.

(*b*) For drawing interest, a commission of one-fourth per cent.

(*c*) For remitting interest, the actual charges incurred.

(2) In the case of property other than securities for money, the actual charges incurred by the Treasurer in the discharge of his functions in respect of the property.

The Treasurer may deduct any fees payable to the Government on account of any endowment from any money in his hands on account of such endowment. If he holds no such moneys, the amount should be claimed from the administrators.

Articles 174—177.

Chapter 13.—Interest on Government Paper.

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Enfacement for payment.

178. Interest on Securities of the Government of India can be made payable at any Indian Treasury on application to the Public Debt Office, Bank of Bengal, Calcutta. The note must be forwarded with the application, and will be returned enfaced for payment as desired, and bearing an endorsement in the following form under the initials of the Superintendent of the Public Debt Office :—Interest for the half-year, or up to 189 , paid on this note. In the case of new notes, on the reverse of which provision has been made for recording each payment, this endorsement is unnecessary.

N. B.—The Public Debt Office in Calcutta requires the renewal of all notes on which the payment of interest is re-transferred to Calcutta. See Art. 194 (1).

(*a*) Notes enfaced for payment of interest at any treasury in Madras or Bombay may, on the application of the holder, be transferred by the treasury in Madras to the Presidency Bank of Madras, and by the treasury in Bombay to the Presidency Bank of Bombay. Before making the transfer the treasury officer will see (1) that the note is enfaced for payment of interest at his treasury and is entered on his register (Art. 179), (2) that the application is made by the holder, (3) that there are vacant spaces on the back of the note for endorsements and for noting interest payments, and (4) that there is space on the face of the note for the order for transfer. If satisfied on these points, and if no other objection occurs to him, the treasury officer will write the words "enfacement cancelled" with his signature and official designation across the existing enfacement on the note, and under it fill up the new enfacement, making the interest payable at the Bank of Madras or Bombay, as the case may be. He will simultaneously note the transfer in his Register (Art. 179) and send advice to the Public Debt Office, Calcutta, and the Bank concerned, in Form 20.

(*b*) Notes enfaced for payment of interest at the Presidency towns of Madras and Bombay may, on the application of the holder, be transferred by the Bank of Madras to any treasury in the Madras Presidency, and by the Bank of Bombay to any treasury in the Bombay Presidency. In these cases

Article 178.

advice of transfer should be sent to the treasury and to the Public Debt Office, Bank of Bengal, Calcutta, as prescribed in the preceding rule.

1. For the purposes of clauses (*a*) and (*b*) above, treasuries in Berar are treated as if they were in the Bombay Presidency.

(*c*) The Banks of Madras and Bombay are also authorised to enface notes for payment of interest at Bombay and Madras, respectively, sending advice of the transfer to the Bank concerned and the Public Debt Office, Calcutta. They may also re-transfer notes for payment of interest at Calcutta.

(*d*) In all other cases of re-transfer, application should be made to the Public Debt Office, Bank of Bengal, Calcutta, either through the treasury at which the interest is payable, or direct to the Public Debt Office.

(*e*) Notes on which interest is payable in the Presidency of Madras or of Bombay can be transferred to the London register by the Bank of the Presidency concerned. And enfacements to London may also be cancelled by the Bank making them without requiring re-enfacement in England. All such enfacements and cancellations must, however, be reported at once to the Bank of England and to the Public Debt Office in Calcutta.

Page 80, Article 178(e)—

For the second sentence of this Article substitute—

Enfacements to London made by the Bank of Bengal or Madras or Bombay, may also be cancelled by the Bank of Madras or Bombay without requiring re-enfacement in England.

each loan. Whenever interest on any note entered in this Register remains undrawn for 20 years or more the note should be struck off the Register, the reason for doing so being recorded in the Remarks Column of Form 21.

Page 80, Article 180—

From the list of current loans—

Omit "7 shillings sterling per cent. portion of 4½ per cent. loan of 18

...h September 1879.

In the list of loans notified for discharge—

Add immediately after the 4½ per cent. loans "and 7 shillings sterling per cent. portion of the 4½ per cent. loan of 1879, ...tember 1879."

...scharge, some notes

Five and half per cent. loan of 1859-60; 5 per cent. loan of 1825-26, 1841-42, 1854-55 (for P. W.) and 1856-57; 4½ per cent. of 1870, 1878, and 1879; 4 per cent. of 1824-25, 1828-29, 1832-33, 1835-36, 1842-43, 1854-55, 1865, and the reduced 4 per cent. of 1879; 4 per cent. loan of Mysore Family, 4 per cent. East India Commuted Stock, 4 per cent. stock receipts of 22nd April 1854, and reduced 4 per cent. loan of 4th July 1881. Treasury Bills at 2½ pies per R100 per diem; and 3½ per cent. loans. of 1853-54 and 1893-94.

181. A list of notes on which interest is payable at any treasury on the 31st December of each year should be compiled from this register as soon as possible after the close of the year and forwarded to the Public Debt Office at the Bank of Bengal, Calcutta. The list will be in the form of the register, but the column of remarks will be blank and there should be a separate list for each loan. Before submission to the Public Debt Office totals of the Lists should be very carefully made. There should be a separate total for each loan.

Articles 179—181.

...dd a note NOTE.—A blank return should be sent by those treasuries which have no notes enfaced for payment of interest at them.

Payment of Interest.*

182. On presentation of a Government security for the realisation of interest due, it is necessary to see that it has been duly enfaced for the payment of interest at the treasury, and that advice of the same has been received and registered. Interest should not be paid on a Government security unless duly enfaced; also, if the Superintendent's endorsement mentioned in Art. 178, is not on the note, the Treasury Officer cannot pay interest, but must return the note to the Public Debt Office, in order that the omission may be supplied.

Also, if interest has been left undrawn for ten years, the Treasury Officer's authority to pay it shall be taken to have lapsed, and further interest cannot be paid without a special reference to the Public Debt Office to ascertain that there is no objection to such payment. When the period of non-drawal amounts to 20 years or more interest cannot be paid except under the orders of the Comptroller General.

1. If the notes are a first issue under an open loan, or are in the form containing on the back cages for record of payment of interest, no Superintendent's endorsement is required or should be called for.

183. Payment at Mofussil Treasuries of interest upon Promissory Notes of the Government of India is made subject to the following conditions, that is to say—

First—That the person to whose, or to whose agent's receipt, payment is made, is either the person in whose name the note was originally issued, or one who derives his title from the said person by a regular chain of endorsements of the form described in Art. 184.

NOTE 1.—No notice will be taken of any trust appearing in an endorsement of transfer or receipt for interest. When a note is endorsed to, or receipted by, any person, in his capacity of trustee or in any other representative capacity, such person will be treated in all respects as the true owner of the note.

NOTE 2.—A note, blank endorsed by the holder, is not receivable at any Government Treasury or at the Public Debt Offices in the Presidency Towns. The holder of any such security will therefore be required to specially endorse the same before submitting it for payment of interest.

Second—That all the endorsements upon the note, whether of transfer or of payment of interest, are clear and distinct; that there are no cross-endorsements, and that there remains room for a clear and distinct endorsement for renewal and for interest accrued.

Third—That the note itself is not mutilated or torn. (Division into an upper and a lower half does not reckon as mutilation if the two halves are firmly rejoined.)

N.B.—In the case of a note which is open to objection on any of the grounds mentioned in the second or third conditions of this Article, the holder thereof shall be required to receipt the same for renewal, and payment of interest on such note shall be refused until the note is actually renewed.

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* Interest at treasuries is necessarily paid for full half-years, but as between seller and purchaser of promissory notes the interest is ordinarily calculated as follows:—

I.—Interest to be paid by the month, each month to be taken as one-twelfth of a year, and to consist of thirty days or parts.

II.—In cases where it may be necessary to calculate interest on the fractional parts of a month of thirty-one days, the extra day is to be neglected.

184. The form of endorsement referred to in the first condition must be one of the two following :—

Pay to C. D. (Signed) A. B.	Pay to C. D. or order (Signed) A. B.

in which A. B., the endorser, is either a personal name, without addition of official capacity or of legal status (such as administrator, etc.), or is the name or usual signature of a well-known Firm; A. B. being the holder according to the tenor of the note and endorsements, preceding that signed by himself. There are, however, certain exceptions to this Rule, for which see notes 1, 2, 3, 4 and 5 under Art. 185.

185. It should be noted that if A. B. is, according to the tenor of the note or endorsements, holder in any other than his personal capacity, an endorsement is not legally valid if it is made in his personal capacity only, whereas if it is made in any other capacity, the Treasury Officer must, in conformity with the present orders, require renewal to be applied for. One effect of this order, therefore, is to cause reference to be made to the Public Debt Office in every case of endorsement by such a holder, except in the cases following :-

1. An exception is made in favour of the chain of endorsements beginning with the Account Officer in whose custody notes are held under Chapter 11 of this Code, and ending with the person on whose account the securities were held, or to whom they are returned. The Treasury Officer may admit endorsements which are manifestly the record of a transaction of this character.

2. In the case also of the public offices named below, a Government security may be made or endorsed payable to, or to the order of, the holder for the time being of the offices, by the name of the office :—

Office of Comptroller and Auditor-General.
,, Accountants-General.
,, Comptrollers.
,, Comptrollers of Military Accounts.
,, Accountant-General, Military Department.
,, Accountant-General, Public Works Department.
,, Examiners of Public Works Accounts.
,, Examiner of Military Works Accounts.
,, Examiner of Telegraph Accounts.
,, Secretaries to the Government of India.
,, Secretaries to Local Governments and Administrations.
,, Consulting Engineer for Railways (Madras).
,, Commissaries General.
,, Executive Commissariat Officers.
,, Superintending Engineers.
,, Executive Engineers.
,, Masters of the Mint.
,, Director-General of Post Office.
,, Post Masters-General and Deputy Post Masters-General.

Office of Director-General of Telegraphs.
,, Secretaries to Board of Revenue.
,, Commissioners.
,, Collectors, Magistrates, Judges.
,, Deputy Commissioners.
,, Treasury Officers.
,, Directors of Public Instruction.
,, Inspectors of Schools.
,, Inspectors-General, Jails.
,, Inspectors-General of Registration.
,, Inspectors-General of Police.
,, Deputy and Assistant Inspector-General of Police.
,, District Superintendents of Police.
,, Political Residents.
,, Political Agents.
,, Commissary General-in-Chief.
,, Presiding Officers of Courts and Officers empowered by the Code of Criminal Procedure to require the execution of bonds.
,, Registrar of all Presidency Small Cause Courts.
,, Managers of State Railways.
,, Commanding Officers of Regiments.
,, Assistant Commissioner of Salt and Abkari Revenue, Madras.
Consulting Architect to Government

Page 82, Article 185, note 2.—Add to the list o
"Office of Administrative Medical Officer,
North-West Frontier Province."

(13th

3. Government securities may be held and negotiated by any bodies corporate with perpetual succession and a common seal, but in practice there are so many questions to be considered, such as the wording of the Act or the bye-laws by which a Public Body or Corporation is governed, that great caution should be exercised regarding securities so held and reference made to the Accountant-General in any case of doubt.

4. Interest may be paid to a person other than the last endorsee in the exceptional cases mentioned in Art. 190, subject to the conditions laid down therein.

5. If a promissory note is purchased by the Executor or Administrator of an estate in his own name and the endorsement describes him as Executor or Administrator, interest can be paid to his receipt without any other authority.

Endorsement to a new owner.

186. When interest is claimed on a Government Promissory note, and it is found that the note bears an endorsement showing that it has been transferred to another owner, or that a new signature is appended to the receipt for interest, attention must be given to the following points :—

(*a*) In the case of a note endorsed by its former owner, if the endorsement be in English, it will be enough to see that there is no reason to question the signature; if the endorsement be in any native language, under it should be written a full and literal translation in English.

Endorsement by a Native Female.

187. If the endorsement bears the signature of a native female, it must be attested by the signatures of two respectable witnesses, who must appear before the Treasury Officer (or a Sub-Treasury Officer who is qualified to take and record evidence, provided that he is not a mere ministerial officer, or before a Justice of the Peace) to testify to the genuineness of the endorsement. Such officer should authenticate the examination in the following form :—

Page 83, Article 187—

For the word "the" in line 3, before "Treasury Officer" read "a."

(*5th List, 15-6-1900.*)

Endorsement by a Married European Female.

188. Under section 4 of the Indian Succession Act X of 1865, reproduced below, a European female married on or after 1st January 1866, has the power, without her husband's consent, to draw interest on, or to sell, Government securities standing in her own name :—

"No person shall, by marriage, acquire any interest in the property of the person he or she marries, nor become incapable of doing any act in respect of his or her own property which he or she could have done if unmarried."

Endorsement by an Attorney.

189. The note may have been endorsed by the attorney of the former owners.

In this case the Treasury Officer is to refuse payment of interest and to require the claimant, if he desires such payment to be continued, to have the note renewed in his own favour.

Articles 186—189.

Endorsement by an heir, executor, etc.

190. It may have been endorsed by the heir, executor or administrator of an estate.

In this case the Treasury Officer will also refuse payment of interest, unless the claim is supported by a certificate under the Succession Certificate Act of 1889, or a probate or letters of administration granted by a competent Court under the provisions of the Indian Succession Act of 1865, or the Probate and Administration Act No. V of 1881. The Treasury Officer must register such certificate, probate, or letters of administration (Art. 215), and enter them on the reverse of the note, immediately under the endorsement, to the validity of which they are to testify, care being taken that a certificate to realize interest only is not admitted in support of a transfer endorsement. But see Art. 185 (5).

191. In case of every endorsement or signature supported by a document requiring registration under Art. 215, the number which the document bears in that register, with the date of registry, must be noted on the back of the note immediately below such signature, and attested by the Treasury Officer's initials, *e.g.*,—

*Interest Power No.*__________*of*__________.

(Signed) A. B., *Treasury Officer.*

Owners in Foreign States.

192. On the death out of British India of the holder of a Government promissory note, letters of administration must be taken out in a British Indian Court before the note can be dealt with in British India.

Place of signature.

193. The signature of a proprietor or of an agent, whether for interest or sale, given on paper pasted to a Government security (even where the paper is a slip joining together the two halves of the note), is inadmissible ; the signature must be entered on the back of the *security itself*, and within the limit of the plate-mark on the face of the note.

Crossed receipts being strictly prohibited on the backs of Government securities with reference to the subjoined notice, published at page 238 of the *Calcutta Gazette*, dated 22nd February 1865, care should be taken that every entry on the back of a Government security is made to take up as little space as possible.

"Whereas much inconvenience and difficulty is experienced in the Loan and Interest Departments of this office in tracing endorsements and receipts for interest written across the reverse of Government promissory notes presented for renewal or interest, notice is hereby given, with the sanction of Government, that in future cross receipts for interest will not be accepted, or further interest paid upon any note, the reverse of which is filled up. The holders of notes so filled up can obtain new notes on application to the Loan Office, and on payment of the usual fees."

1. Cross receipts for interest paid may be allowed as a special case when Government promissory notes are sent to the Public Debt Office for renewal.

Articles 190—193.

Cases in which renewal is necessary.

194. Though there are cases in which endorsements of other forms than those described in Art. 184 and the exceptions to Art. 185 are legal and admissible, it is desirable, that after any such endorsement has been made or proceeding taken, the admissibility of it may be tested by the Public Debt Office, so as to prevent any disputes as to title; and with this view the holders of such notes are, pending their renewal, debarred the privilege of receiving interest elsewhere than at Calcutta, where alone, by the literal terms of the note, it is payable. The Treasury Officer will therefore refuse payment of interest and require the claimant, if he desires such payment to be continued, to take the measures prescribed in the rules for obtaining a renewed note in his own favour.

In all or any of the following cases the holder of a note may be required to receipt the same for renewal:—

(1) If the note has been enfaced for payment of interest at a Mofussil Treasury, and the holder thereof is desirous of altering the place of payment, except when the transfer is to the Presidency Banks of Madras or Bombay. (See Art. 178*a*.)

(2) If only sufficient room remains on the back of the note for one further endorsement, or when any word or words is or are written upon the note across any existing endorsement or endorsements, all cross-endorsements being strictly prohibited.

(3) If the note is torn or in any way damaged or crowded with writing, or unfit, in the opinion of the officer before whom it is produced for payment of interest, for receiving endorsement.

(4) If the note bears an endorsement which transfers the note to, or is signed by, any person otherwise than in his personal capacity, except in the cases mentioned in Notes 1 and 2 to Art. 185 and in the undermentioned cases:—

(*a*) Where the transferee is a well-known firm, corporate body, or Bank; or the signature attached to the endorsement is the usual name or signature of such a firm or purports to be the impression of the common seal of a corporate body with perpetual succession, or is the signature of the Secretary, Deputy Secretary, Manager or Agent of a Bank or corporate body;

(*b*) Where the transfer is made to or by a person in whose favour a certificate under the Succession Certificate Act (VII of 1889) or probate or letters of administration under the Indian Succession Act (X of 1865) or the Probate and Administration Act (V of 1881) has or have been granted by a Court of competent jurisdiction;

(*c*) Where the transfer is made to or by the executor or administrator who is described as such therein, such executor or administrator being shown to be the holder according to the tenor of the note and previous endorsements.

(5) If the endorsements are not clear and distinct or if there is any endorsement which is inadmissible under Art. 193.

(6) If in the opinion of the officer before whom the note is presented for payment of interest the title of the person so presenting the note is irregular or not fully proved.

(7) If the note in question being a counterpart note issued under the provisions of Art. 195 has ceased to be the property of a minor, or to belong to an estate in which administration is limited to interest.

Issue and withdrawal of Counterpart Notes.

195. In the case of any note which is the property of a minor unrepresented by any person having power to negotiate it or which belongs to an estate in which administration is limited to interest, the Public Debt Office at Calcutta, upon such note being deposited with it, issues to the holder of such note a counterpart thereof, having the words "counterpart not negotiable" stamped across the face thereof, and further payments of interest may be

Articles 194—195.

recorded upon such counterpart. Whenever such note ceases to be the property of such a minor, or ceases to belong to an estate in which administration is limited to interest, the further payment of interest in respect of the note may be refused, until the first or any subsequent counterpart (as the case may be) issued in respect of it has been receipted and renewed in the manner provided in the last preceding rule. Upon such counterpart being receipted and renewed as aforesaid, the same, together with the original note and any preceding counterpart issued in respect thereof, will be cancelled.

196. No payment of interest and no record or acknowledgment of the payment of interest and no issue of a counterpart note under the preceding rules is to be deemed or taken to be an acknowledgment of the title of the holder of any note.

Payment of interest to joint-holders.

197. No payment of interest should be made to one or more or several joint-holders of a Government security except upon production by such one or more of a written authority to give a discharge on behalf of the others. To facilitate production of such authority, Form 23 is supplied free of cost to joint-holders for use by them, and a supply of this form should be kept for the purpose at the Public Debt Offices and at all treasuries at which interest is paid on Government securities. The use of the form is not compulsory; and holders of promissory notes may use their own forms of authority, if they prefer to do so; but they should be encouraged to use the prescribed form, as less likelihood of mistake will be incurred.

1. Any such letter of authority or power-of-attorney executed for the sole purpose of authorising one or more of the joint-holders of a Government security to give on behalf of the other or others of them a discharge for interest payable on such security or on any renewed security issued in lieu thereof, is exempt from stamp duty under Government of India, Finance and Commerce Department Notification No. 3713, dated 2nd September 1891.

Death of a joint-holder.

198. In ordinary circumstances, and unless the right is openly and expressly disputed, property in promissory notes, standing in or endorsed into the names of more than one proprietor lapses to the survivor or survivors; but in all cases in which a joint-proprietor of a note is stated to have deceased, proof of decease, either in the shape of a solemn affidavit or affirmation of the knowledge of such decease, made by respectable and uninterested parties before a Justice of the Peace or other judicial officer, or in the shape of a burial certificate, copied from the usual registers and attested by the proper authority, or certificate of death or other satisfactory evidence, should be required to be produced, and when produced should be registered, and entry made on the note, in the following form, below the signatures of the survivors:—

"Proof of death of————, registered No.————of ———."

(Signed) A. B., *Treasury Officer.*

1. In the first blank would be placed the full names of the person deceased; in the next, the number of the entry in the form given in Art. 215 and in the third, the initial letter under which the entry has been made, and the year.

Securities belonging to Native States.

199. Notes, held by Native Ruling Chiefs as state property, are issued in a special form, interest on such notes being payable to the Ruling Chief for the time being. See Art. 214A.

Articles 196—199.

Receipt for interest.

199A. At each treasury will be kept a supply of the prescribed form of receipt for interest (Form 22, quarter foolscap size), which will be given on application to any person proposing to draw interest.

The following instructions are printed on the back of the receipt, and should be attended to. Personal attendance of the holder is not necessary, but the notes on which interest is drawn must be produced for endorsement of the payment.

N.B.—1. A separate receipt must be given for the notes of each Loan; but any number of notes of the same Loan may be entered in the same receipt if the interest is payable to the same person.

2. The whole of the interest due on a note must always be taken. Partial payments are not allowed.

3. Receipts for interest on Government securities are exempt from stamp duty.

4. Signatures in native character must be translated, and a receipt by a Native female must be attested, and authenticated in the manner prescribed in Art. 187.

5. The promissory note or notes must be produced with the receipt. If a form is printed on the back of the note (as is the case with all renewed after May 1881), the paying officer will enter a note of the payment: but if the promissory note bears no such form, then a receipt for interest must also be given on the back of the note, thus—

" Received interest for half-years ending R

X. Y., *Treasury Officer*. (Signed) A. B.

6. If the back of the note is full of endorsements and there is no space for a further clean endorsement, the Treasury Officer should decline to pay interest, and require the holder to send his note in for renewal.

7. On application at the Treasury, or Public Debt Office, promissory notes may be converted into stock certificates, in which case the interest is paid by warrant which will be delivered to the holder by the Treasury Officer upon receipt from the Public Debt Office or on application the warrant will be sent direct to the holder through the Post.

Record of payment.

199B. The payments made will be entered by the Treasury Officer in a register in Form 24, subordinate to the cash book. The schedule to accompany the list of payments with receipts attached should be copied from this register.

1. In the preparation of interest receipts and registers, all details, especially the numbers, amounts, and the numbers of the half-years, or the periods for which interest is paid, must be correctly filled in; due attention to this will save much needless correspondence.

Renewal of Notes.

200. The holder of any note requiring renewal may procure a renewed note in lieu of his original security in any of the following ways, that is to say, he may present it duly receipted either in person or through a representative at (1) Public Debt Office, Bank of Bengal, Calcutta; or (2) at a Government Treasury for transmission to that Office; or (3) at the Banks of Madras and Bombay, who, as agents of the said Bank of Bengal may either renew such notes on their own responsibility, or may forward them to the Public Debt Office for renewal. In the case of notes sent to or presented direct to the Public Debt Office for renewal, claims for renewal will be disposed of by the Secretary,

Bank of Bengal, and in the case of notes presented for renewal at the Bank of Madras or Bombay, and renewed by them on their own responsibility, the claims will be disposed of by the Secretary of the Bank concerned.

201. If the notes are presented to a Treasury Officer, he will despatch the notes in halves, by post, registered; the upper halves should be despatched first, the lower ones being sent on receipt of acknowledgment of the upper halves. Care should be taken that the due registry in the Treasury Office of all documents connected with transactions entered on the back of the notes is correctly certified against each transaction :—

(*a*) In the receipt for renewal, the name of the payee of the new note should be correctly and legibly written.

(*b*) In the case of notes required in favour of a European female, her condition in life (unmarried, married or widow) should be stated.

(*c*) In the cases of married women whose marriages were solemnized before 1st January 1866, the consent of the husband should be obtained and duly certified on the notes by the Treasury Officer.

NOTE.—Before despatching a note to the Public Debt Office, the Treasury Officer must be careful to see that the interest due up to the last half-yearly date has been drawn, except in cases where there is any doubt in respect to the endorsements or where the interest has been left undrawn for several years.

202. A note tendered for renewal must be receipted on the reverse as follows :—

"Received in lieu hereof a renewed note in the name of————, with interest payable at————.

————

Signature of holder."

203. If a person tendering a note for renewal applies for more than one note in lieu of the note tendered, the latter must be receipted on the reverse as follows, or as near thereto as circumstances will admit :—

"Received in lieu of the within two (or more) notes for R————respectively in the name of ————, with interest payable at ————.

————

Signature of holder."

204. If a person tendering more than one note for renewal applies for one consolidated note in lieu of the notes tendered, the latter must be receipted as follows, or as near thereto as circumstances will admit :—

"Received in lieu of the within a new note in the name of———— for R———— by consolidation with promissory notes or Note Nos.———(mentioning the numbers and the amounts of the other notes to be consolidated with it), with interest payable at————.

————

Signature of holder."

205. The form of receipt mentioned in the foregoing rules must be very clearly and correctly written, and there must be no ambiguity as to the name of the payee of the new note. The holder's signature should agree letter for letter with the name in the body of the note, or in the transferring endorsement, as the case may be; the usual signature may be added below.

Articles 201—205.

206. The following fees are payable in respect of applications for renewal or issue of a duplicate note :—

For each note four annas per cent. if the new note does not exceed R400, and one rupee if the new note exceeds that sum.

The fact of receipt of the fee should be recorded on the back of the note by the Treasury Officer and the amount credited in the cash account as Renewal fee on G. P. Note for R as per advice No. , dated , to the Public Debt Office, Calcutta, care being taken that the No. and date of the advice (Form 25) are entered in the cash account, before the advice is despatched.

1. Postage stamps are not received.

2. The cancellation of coupons attached to a note in view to re-issue of the note without coupons involves a fee of R5.

207. Notes, the property of minors unrepresented by any person having power to negotiate them or belonging to an estate in which certificate of administration is limited to the realization of interest, of which the backs are filled up, should be sent with an application to the Public Debt Office for issue of a counterpart note, having the words "Counterpart not negotiable" stamped across the face thereof.

Page 89, Article 207 A—

For "the following form" **in line 3 to the end of the article substitute** "their names simply and without any descriptive addition."

(9th List, 15-7-1901.)

208. When a Government promissory note receipted for renewal comes before the Public Debt Office, and the title appears defective, the Public Debt Office will not pass an order for the payment of interest until such title is cleared, or the following procedure is adopted.

209. Where the defect is formal only, so that there is no practical risk in overlooking it, the note may be renewed at once under a bond of indemnity, which should be for the value of the security and the interest payable for six years from date of such renewal.

210. If the defect, however, be a serious one, which it would be inadvisable to overlook, or, if the holder, where the defect is formal, refuses to enter into the bond mentioned in the preceding article, then the Public Debt Office will refuse to renew the note, or pay interest until the defects in title be cured by the holder. But in cases where the note belongs to a minor, and representation is limited to interest, a counterpart note is issued by the Public Debt Office without further question.

211. Except in the case of estate paper where representation is limited by order of Court, and there is no question of defective title, no counterpart can be issued without the special sanction of the Comptroller-General.

Consolidation and Sub-division of Notes.

212. Notes of the same loan, on which interest has been paid up to the same date, may be consolidated, or notes may be sub-divided into others of

Articles 206—212.

smaller denominations, but of the same loan, at the option of the proprietors, notes being only issued for ₨100 or multiples of ₨100. Every note so to be consolidated or sub-divided should be endorsed by the proprietor in the forms

Page 90, Article 212—

In clause 2, line 1 for "Art. 203" read "Art. 206".

(4th List, 15-3-1

... ach *new* ... en notes

213. Debentures repayable on different dates, or at different treasuries, cannot be consolidated; and notes of sicca loans cannot be sub-divided.

Conversion of Notes.

214. Promissory notes and stock of the 3½ per cent. loans of 1842-43, 1854-55, 1st May 1865 and 1879, may be transferred to any other of those loans.

The conditions on which such transfer is permitted are that—

(i) A full half-year's interest is due on the Government promissory note or stock certificate at the time it is presented for transfer.

Exception.—Transfers are, however, permitted to the 3½ per cent. loan of 1854-55 independently of the above condition—

1st—from the 3½ per cent. loan of 1842-43 in the months of July and January; and

2nd—from the 3½ per cent. loan of 1st May 1865 in all months of the year except May, June, November, and December.

(ii) The new note or certificate will be issued bearing interest from the commencement of the current half-year of the loan to which it appertains.

(iii) Interest up to that date will be paid on the old note or certificate.

(iv) The fee prescribed in Art. 206 will be charged on each new note issued, but no fee will be levied on any certificate issued.

Special Notes for Native States.

214A. Chiefs of Native States can convert Government promissory notes of the ordinary form the property of the State into Government promissory notes in a special form.

The conditions of issue are—

1. The special notes are issued only in favour of Chiefs of Native States, whose admission to the privilege has been sanctioned by the Government of India in the Foreign Department.
2. Applications for notes in such form should be made to the Comptroller-General by the Political Officer resident in the State, and should quote the order of the Government of India sanctioning the admission of the State to the privilege.
3. The amount of each note will not be less than ₨50,000.
4. The notes are not negotiable by endorsement, but the holder can at any time obtain in exchange, if he desires, notes of the ordinary form on application to the Public Debt Office, Calcutta.

Articles 213—214A.

The advantages of holding notes in special form are—

1. Interest upon these notes is exempt from Income Tax.
2. The notes being issued in the name of the chief, his heirs and successors, devolve by mere succession to the Raj without legal administration.
3. The notes are enfaced for payment of interest at any Government treasury desired as in the case of ordinary notes.

Note.—If these notes are converted into stock certificates the special advantages attached to them are lost.

Registration of Powers-of-Attorney, etc.

215. A register of powers-of-attorney, probates, certificates, or other documents connected with the transfer of, or drawing of interest on, Government securities, will be kept by the Treasury Officer in Form 26.

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, etc., and orders of court, the name of the court, and any number it may have assigned to its order, may with advantage be noted in the column of "Date of document."

216. Each document will be registered under the initial of the surname in column 4, which will be in the case of—

Powers-of-attorney . . .	That of the grantor.
Probates or letters of administration	" " deceased.
Certificates for administration of minors' estates	" " minor.
Certificates of death or marriage .	" " persons deceased or married.

217. In the case of powers-of-attorney, probates, letters or certificates of administration, care must be taken to record the limitations of the power conveyed, so that transfers may not be admitted under powers to realize interest only. Special attention is requested to section 8 of Act VII of 1889, under which the Government securities on which certificate-holders are empowered to receive interest, or which they are empowered to negotiate, must be described in the certificate. The list of securities covered by the certificate should be copied into column 6.

Certificates granted under Act VII of 1889, entitling the holder to draw interest on Government securities, should bear stamp duty with reference to the value of the securities and not with reference to the amount of interest to be drawn.

218. All powers-of-attorney, certificates under Act VII of 1889, probates or letters of administration, proofs of death and marriage, and other documents connected with the transfer, etc., of promissory notes, when duly registered, will be endorsed in the following form:—

"Register No.____________________."

The *188* . Signed A. B., *Treasury Officer.*

1. The blanks will be filled up with the number of the register, the name of the district and the date of registry.

Stamp Duty.

219. No power-of-attorney to sell, or to realize interest on, Government securities, will be registered unless duly stamped, save when it is exempt from

Articles 215—219.

stamp duty by law or notification under the Stamp Act (*e.g.*, the power mentioned in Art. 197(1)).

220. Powers-of-attorney granted by a number of persons having separate and distinct interests in the acts to be performed under such powers, require to be stamped to a value equal to the aggregate amount of duty which would have to be paid if each person had executed a separate power.

220A. Letters of administration or certificate under Act VII of 1889 issued by a competent court should, even when insufficiently stamped, be registered and acted upon. The fact of the document being insufficiently stamped should, however, be brought to the notice of the court which issued it.

Rules regarding Powers-of-Attorney.

221. Attention is required to the following rules regarding powers-of-attorney :—

(*a*) Powers in favour of a house of business, without specifying the individual members at the time composing the house, are inadmissible.

(*b*) Powers not in favour of A. and B. "jointly and severally," require that both A. and B. should sign in any transactions done in virtue of such powers.

(*c*) General powers, *i.e.*, powers relating to all notes standing in the name of the grantor, are not held to apply to promissory notes in which the grantor is interested jointly with others, unless they contain a special clause to that effect, or a specification of the notes.

Registry of endorsements.

222. With a view to protect the holders of Government promissory notes from risk in transmitting their notes by post, Treasury Officers are authorised to register the endorsements on notes presented to them for this purpose, but should further warn holders of the advisability of forwarding the upper and lower halves with the same precautions as are taken by Treasury Officers in

Page 92, Article 222—Add—

"Registration of the endorsements will be made without any regard to their correctness or to the object with which they are made."

(*12th List, 15-3-1902.*)

prietor is desirous of applying for the issue of a duplicate, he should be directed to advertise the loss of the note, without delay, in three successive issues of the *Gazette of India*, and also in the local Government Gazette. He should further address the Secretary and Treasurer, Bank of Bengal, on the subject, fully detailing the circumstances attending the loss of the note, and the dates and pages of the *Gazette of India* in which his notice appeared, at the same time furnishing any proof he may possess of the note having been his property.—See also Financial Department Notification No. 112, dated 6th April 1883, *Gazette of India*, dated 7th April 1883, page 171, and Financial Department No. 96, dated 7th January 1888, paragraphs 17 to 22, *Gazette of India*, dated 7th January 1888, page 6.

Articles 220—223.

Erasures.

224. Every erasure in an endorsement should be accompanied by an explanation in writing, to be produced by the proprietor of the note at the time of its presentation at the District Officer's Office, and every cancellation of an endorsement should be made under the signature of the proprietor of the note for the time being.

Vernacular documents to be translated.

225. No document in any native character will be received by the Public Debt Office unless accompanied by a translation in English authenticated by a responsible officer.

References to Public Debt Office.

226. All communications on matters of detail relating to the subject of this chapter should be addressed to—

The Secretary and Treasurer, Bank of Bengal,
Public Debt Office, Calcutta.

Provincial Debenture Loans.

227. The rules in force for Government securities are generally applicable to these debentures, except that interest cannot be paid elsewhere than at the places mentioned in them. Payments of interest will be reported to the Presidency Bank in schedules similar to those in use for payments on account of Government securities.

1. In some cases a payment on account of profits is added to the fixed rate of interest paid upon Provincial Debentures. In such cases the Local Government will declare, by a notification in the Gazette, the amount to be added on this account to the payment of interest. For example, it will declare that, in addition to the fixed interest payment of R4 (or other sum) per cent. due on April 1st 189 , further amount of annas per cent. will be paid on account of profits. The whole amount of the payment, including that which represents the profits, will be treated in the accounts as a payment on account of interest, and no adjustment between the Civil and Public Works Departments is required on account of it.

2. The Government of the North-Western Provinces have directed that, in the case of their Provincial Debentures, a debenture may be renewed in the name of the heir (or legal representative) of the holder, on being signed by him for renewal (see Art. 200) and on the district officer endorsing on the debenture a certificate that the person so signing is the heir or legal representative of the holder.

Chapter 14.—Stock Certificates.

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Nature of Security.

228. Stock certificates of debt are issued from the Public Debt Office, Calcutta, in lieu of promissory notes, under the Notification, Financial Department, No. 6318A. of 28th December 1894, Appendix E.

Stock certificates have the following advantages over Government Promissory Notes:—

(*a*) Government Promissory Notes can be converted into stock certificates and re-converted into promissory notes at any time, at the option of the holder.

(*b*) The holders of stock certificates are not required to present them in person or by agent when the interest becomes due. On application made, interest will be paid to stock certificate holders by warrants on any Government Treasury, which warrants will be sent by post, on the day the interest falls due, to the stock certificate holders direct, or through the Treasury Officer, as they may desire.

(*c*) Stock certificates are not negotiable by endorsement, and are consequently of no value in the hands of a wrongful holder, and the risks arising from the possession or repeated transmission of negotiable securities are thereby avoided.

(*d*) In the event of the loss of a stock certificate by theft, fire, etc., a fresh certificate will issue on satisfactory evidence of loss.

229. A stock certificate certifies that "A. B. is the registered proprietor of R00 of the 3½ per cent. loan of 18 , bearing interest from ______." A holder wishing to convert his Government Promissory Notes into stock certificate will receive a certificate of the loan to which the notes appertain, or at his option, of any other loan to which they can be transferred under the conditions of Article 214.

Adjustment of Interest.

230. If a stock certificate of the loan to which the promissory notes appertain be applied for, interest due upon them must first of all be drawn before they are tendered for conversion. If, however, it be desired that stock of some other loan should be issued, the notes should be tendered for conversion with six months' interest due on them except as provided for in the exception to Clause (i) of Article 214. In this case interest will be adjusted as follows:—

If the application is for Stock Certificates of the Loan of 1865:—

and the pro. notes are of the loan of	and interest is due for the last full half-year ending	interest will be paid for that half-year only up to	and the Stock Certificate will bear interest from
1842-43	31st Jan.	31st Oct. (*e*)	1st Nov.
	31st July	30th April (*e*)	1st May.
1854-55	29th June	30th April (*g*)	1st May.
	29th Dec.	31st Oct. (*g*)	1st Nov.
1879	15th Jan.	31st Oct. (*f*)	1st Nov.
	15th July	30th April (*f*)	1st May.

If the application is for Stock Certificates of the Loan of 1842-43:—

1854-55	29th June	31st Jan. (*b*)	1st Feb.
	29th Dec.	31st July (*b*)	1st Aug.
1865	30th April	31st Jan. (*e*)	1st Feb.
	31st Oct.	31st July (*e*)	1st Aug.
1879	15th Jan.	31st July (*k*)	1st Aug.
	15th July	31st Jan. (*k*)	1st Feb.

If the application is for Stock Certificates of the Loan of 1854-55:—

1842-43	31st Jan.	30th Dec. (*h*)	31st Dec.
	31st July	29th June (*h*)	30th June.
1865	30th April	30th Dec. (*c*)	31st Dec.
	31st Oct.	29th June (*c*)	30th June.
1879	15th Jan.	30th Dec. (*i*)	31st Dec.
	15th July	29th June (*i*)	30th June.

If the application is for Stock Certificates of the Loan of 1879:—

1842-43	31st Jan.	15th Jan. (*j*)	16th Jan.
	31st July	15th July (*j*)	16th July
1854-55	29th June	15th Jan. (*a*)	16th Jan.
	29th Dec.	15th July (*a*)	16th July
1865	30th April	15th Jan. (*d*)	16th Jan.
	31st Oct.	15th July (*d*)	16th July.

Interest on R100 at annas 4 pies 8 per month.

	R	a.	p.
(*a*) $\frac{16}{30}$ months	0	2	5 ·86
(*b*) $1\frac{1}{30}$ "	0	4	9 ·86
(*c*) $1\frac{29}{30}$ "	0	9	2 ·13
(*d*) $2\frac{1}{2}$ "	0	11	8
(*e*) 3 "	0	14	0
(*f*) $3\frac{1}{2}$ "	1	0	4
(*g*) $4\frac{1}{30}$ "	1	2	9 ·86
(*h*) $4\frac{29}{30}$ "	1	7	2 ·13
(*i*) $5\frac{14}{30}$ "	1	9	6 ·13
(*j*) $5\frac{1}{2}$ "	1	9	8
(*k*) $\frac{1}{2}$ month	0	2	4

N.B.—In calculating interest for broken periods the P. D. Office reckons a month to consist of 30 days.

Article 230.

231. Cancelled.

Form of Application.

232. The applicant for a stock certificate, after drawing all interest due, must endorse the notes (or debentures) under his signature, "Pay to the Viceroy and Governor-General of India in Council," and must make a list of them in Form No. 27.

233. The Treasury Officer is enjoined to give every assistance and instruction so that this form may be correctly prepared, and to see that due registry of all documents in support of title to the notes or debentures be certified on their reverse, as prescribed in Chapter 13. He must also satisfy himself that the person who presents the application is the person he represents himself to be.

234. The Treasury Officer will now forward the application and the note (in halves) to the Secretary and Treasurer, Bank of Bengal, Public Debt Office, in a registered cover, insured as of the value of R100.

He will also be the channel of, and should facilitate, any necessary correspondence between the Public Debt Office and the applicant, so that any formal defects may be remedied, or objections raised by the Public Debt Office removed.

1. If there be any serious objection to any of the notes it will be better to return them to applicant for the necessary measures, and to submit a revised application for the remainder of the notes only.

235. If the papers are correct, the Treasury Officer will, in due time, receive for delivery to the applicant—

(1) The stock certificates applied for.

(2) An interest transfer receipt or pay order for the amount due on the conversion.

The former he will enter in a register (Form 28) and deliver to applicant, taking his receipt in the proper column. The latter he will deal with under Art. 237.

Payment of Interest.

236. The interest due on the stock certificates will be sent by the Public Debt Office to the treasury, without further application, upon the due date, or it will be sent to the holder direct on his written application. It will be sent in the form of a warrant and made payable to the order of the registered proprietor.

237. The Treasury Officer will register the warrants which he receives in a register of Interest Orders (Form 29), and he will deliver them either to the holder in person, or to his attorney (Art. 215), or to any one sent by either of these and bearing a written and signed request for the delivery. The signature of the recipient will be taken in the register, and payment will thereafter be made at the treasury in the usual way, as on an ordinary authorized pay-order, the Treasury Officer being responsible, as in the case of all other payments, that the payment is made to the proper person.

238. In every case advice will have been received of the issue of the warrant and these advices must be carefully kept as in the case of advices of bills.

Articles 231—238.

239. The Treasury Officer is not required to advise the holder of the arrival of his interest warrant; the holder should know the dates on which to expect it. But if the holder leaves the interest order unapplied for for eight months, then the Treasury Officer should return it (together with the next following one, which he will have had for two months) to the Public Debt Office, and mark them off in the register as thus returned. The Public Debt Office will retain them till they are claimed.

Endorsement of Stock Certificates.

240. The following form of endorsement on a stock certificate serves most of the ordinary purposes of the holder:—

Received in lieu of this stock certificate for R000, Promissory Notes (*or debentures*) and stock certificates as by following detail:—

Promissory Note, Debenture, or Stock Certificate.	Value of each.	Interest, where payable.	
TOTAL			

Signed by holder, or his attorney,*
or his administrator or executor.*

Signed in my presence.
Treasury Officer of

Date.

241. By means of the endorsement, the holder can—

(1) If he wishes to sell his holding,—obtain Promissory Notes in his own name and endorse them in the usual way to the purchaser.

(2) If he wishes to sell part of his holding,—do as above for part, and obtain for the balance a stock certificate in his own name.

(3) If he wishes the payment of interest transferred to a new treasury,—apply for a stock certificate in the same terms as the one he holds, but with interest payable at another treasury.

(4) If he wishes to sub-divide his holding, or re-convert it into promissory notes (or debentures),—apply for stock certificates or promissory notes (or debentures), as he requires.

(5) If, being the administrator or executor of a holder's estate, he wishes to have the holding transferred to his own name as administrator or executor (or if he has the power, to his own or any other person's name, absolutely), he can obtain promissory notes and endorse them accordingly.

* In these cases the Treasury Officers must add the certificates required by Art. 194.

He may also consolidate two or more stock certificates, by endorsing all of them in the above form, with the addition of the words in italics below :—

"Received in lieu of this stock certificate for R000, *and of the stock certificates No. for R000, and No. for R000 of the same loan Total R000.*"

242. The Treasury Officer will receive the stock certificates as above endorsed and forward them to the Public Debt Office for issue of the necessary certificates or notes, which the Public Debt Office will return to the Treasury Officer for delivery to applicant. The Treasury Officer will pass them through the register (Form 28), Article 235.

243. The Public Debt Office require certain fees for new promissory notes or debenture issued (see Chapter 13, Arts. 206 and 212) ; but new stock certificates are issued without fee.

244. The Public Debt Office will advise Treasury Officers of the issue of any stock certificate of which interest is payable at their treasury, as also of the cancelment of any such stock certificate. The proper entry should be made in the register (Form 28), Art. 235. These advices are independent of the letters forwarding stock certificates for delivery to the holders.

Chapter 15.—Deposits.

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Explanations.

245. Deposits proper are classified according to the department through which they are received. The usual classes are—

Revenue deposits.
Civil Court's deposits.
Criminal Court's deposits.

But other classes may be added under the orders of the Accountant-General, when necessary; the accounts are kept by separate items. Some deposits are classed as Personal Deposits, for which special forms are provided and the account kept of them is of the nature of a banking deposit account.

1. In provinces where all branches of the civil administration, revenue, criminal, and civil, are under the same officer, the system may be adopted of including all deposits of the district and subordinate courts in one register as *revenue* deposits; or the Treasury Officer may be directed to receive and keep accounts of all such deposits in exactly the same way as revenue deposits, but in separate registers and returns, under the designation of "Civil Courts and Magistrates' deposits."

2. Military deposits are dealt with under special rules. But at stations where there is no branch of the Bank of Bengal, an officer commanding a regiment of Bengal Cavalry may, when the cash in his regimental chest reaches a large amount, lodge a part of it as an ordinary deposit in the treasury: it should be shown as a revenue deposit.

Limitations.

246. It is the business of the Treasury Officer to see that no item is credited as a deposit save under formal order of competent authority, and also, if the amount could be credited to some known head in the Government accounts, to make representations to the court or authority ordering its acceptance. No sums are to be credited in any deposit register which can be carried to any other head of account; for example, revenue paid to Government on account of a demand not yet due, should at once be finally carried to the proper Budget head, and may not be placed in deposit.

1. Government promissory notes or other security deposits (not being cash) received from revenue farmers or other contractors are not revenue, and must on no account be credited as revenue.

247. The treatment of the following items as deposits is prohibited:—

(*a*) No pay, pension, or other allowance, should be placed in deposit on the ground of the absence of the payee, or for any other reason: in a district office pay should not be drawn till the claimant appears.

1. This prohibition does not extend to the balance of the cheque for payment of native military pensioners.

2. When a pension is granted to several persons jointly, it may not be drawn on the appearance of one claimant only, and payment of his reputed share made the balance being placed in deposit.

(*b*) No fines should be placed in deposit on the ground that appeal is pending; they should be credited at once to Government, and refunded, if necessary, on order of the appellate court. But compensation fines (including cost in criminal cases) due to an injured party, and not to Government, should be kept in deposit in cases subject to appeal till the period allowed for presenting the appeal has elapsed or if an appeal be presented, till it is decided.

(*c*) Refunds, whether of stamp or of other receipts, can be drawn only on the appearance and on the receipt of the person entitled to them, after production of due authority; on no account may they be charged on the receipt of an official and lodged in deposit pending demand.

248. The net sale-proceeds of impounded cattle are to be kept in deposit for three months, and if no claim be made within that time, are to be credited to the proper account.

The sale-proceeds of unclaimed property are not to be placed in deposit at all; under Act V of 1861, section 26, the property *itself* is to be kept for six months, but money realized by sale is at once (section 27) at the disposal of Government, and should be taken to credit of Law and Justice. Exception must, however, be made in the case of property left by persons dying intestate and without heirs, which civil courts will secure and hold for certain periods in accordance with the local law.

1. If unclaimed property be perishable and be sold because it cannot be kept its proceeds should be held for six months in deposit, but the circumstances should be clearly stated under "Nature of deposit."

2. Money belonging to prisoners in jail should not be held for long terms by the Jail Department, but should be transferred at convenient intervals to the magistrate for deposit.

3. The Police Department should have no deposits; property found by, or delivered up to, a police officer should be made over to the magistrate for deposit; proceeds of sales of old stores or other Government property should be paid into the treasury for credit to Government; no pay, reward, or other allowance payable to a police officer should be held undisbursed.

249. The funds of *quasi*-public institutions, even when aided by Government as dispensaries are, may not be placed in deposit without special sanction of Government. Nor can any jewels or other property received for custody and restoration in kind be brought on the deposit register, though the value be stated in money.

1. A single exception is made in a case where a district officer has to receive from a Native State a sum of money to be paid out to certain claimants; if the money is paid in coin of a native mint, it may be credited in the deposit register at its reputed value; repayments, which will be in the same coin, being of course charged at the same value.

Revenue Deposits—Repayments.

250. A person claiming refund of a deposit must produce an order of the court or authority which ordered acceptance of the deposit; this order the Treasury Officer will compare with the entry in the register of receipts, and, if the balance be sufficient, he will take the payee's receipt, make payment, and record it at once, under his initials, both in the register of repayments (Form 30, from which a daily total is carried to the cash book) and in that of receipts, noting in both also the date and amount of the repayment. If

Articles 248—250.

there be not a sufficient balance at credit of the particular item, the Treasury Officer will endorse this fact on the order and return it to the person presenting it.

1. When at a treasury which banks with a branch bank, a deposit is repaid by an order on the bank, the entry in the register of receipts will be made when the order is issued, and that in the register of repayments, when the repayment is reported in the daily bank sheet.

Form of Voucher.

251. In order to avoid the inconvenience and risk which accompany the payment of money upon proceedings recorded in the vernacular languages, and to ensure caution in the issue of such orders, the Government has directed that every order issued by a court or office for the payment of money from a Government treasury shall be in English, unless the presiding officer is unacquainted with that language. If the disbursing officer does not understand English, and the officer ordering the payment does, the order for payment shall be both in the vernacular and in English.

1. Form 31 has been prescribed for the repayment order and voucher for deposits repaid.

Quarterly Certificate.

252. At the end of every quarter a certificate must be recorded on the extract register of receipts by every district officer not in personal charge of the treasury, that he has personally carefully examined the register, and that the entries are made with the utmost care and regularity.

1. This examination is not intended to be mechanical, and to secure only that all necessary entries are made and initialled without fail at the time of the transaction, but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Clearance Register.

253. In April of each year, the outstanding balances in the Receipt Register of the second preceding year, which are not reported for lapse under Article 255, should be transferred to a Clearance Register in Form 32 with ... with a view to repayments during the next

Page 101, Article 253—

After the words "recorded on it" in the fifth line insert the words "by the account office." At the end of the article add—

In the District offices the repayment of items entered in a Clearance Register submitted to the account office should continue to be recorded in the original Receipt Registers. It is not intended that Clearance Registers should be used in District offices.

(5th List, 15-6-1900.)

(to the effect that the balance claimed by him is of a named amount, and detailing his outstanding cheques in order to explain the difference between his balance and that admitted by the Treasury Officer in his *plus* and *minus* memorandum) should be transmitted along with the Clearance Registers for other classes of deposits.

Lapses—Annual Account.

255. Deposits not exceeding one rupee unclaimed for one whole account year, balances not exceeding one rupee of deposits partly repaid during the last year, and all balances unclaimed for more than three complete account years

will, at the close of March in each year, be credited to Government by means of transfer entries in the Accountant-General's Office. Of deposits or balances thus lapsing, the Treasury Officer must submit to the Accountant-General, immediately after 31st March, a list in Form 32-A.

1. Early in March the old registers of deposits should be taken up, and an extract made on ruled paper of those of each class which would in ordinary course, whether from age or pettiness, lapse at the end of the month. This list should then be reviewed by the district officer, and any item, which in his opinion should not be so dealt with, should be struck out, and *at the same time* (if it be an item lapsing from age) entered on the first page of the Clearance Registers for that class, full detail of the reasons why it is not to lapse being given in a covering memorandum. Similarly, if any item is repaid in the course of the month, it should be struck out of this list at the same time as the payment is entered in the registers of receipt and repayment. On the 31st March each of these lists should be again checked with the register of receipts, wherein its items should be marked off as having lapsed and been credited on 31st March, and the total of the list should be deducted in the *plus* and *minus* memorandum from the balance shown at credit of the particular class of deposits, the list itself, signed by the district officer, being forwarded to the Accountant-General.

256. Deposits credited to Government under Article 255 cannot be repaid without the sanction of the Accountant-General, but this sanction will be given as a matter of course on ascertaining that the item was really received, was carried to credit as lapsed, and is now claimed by the person who might have drawn it any time before the lapse. The amount of a lapsed deposit refunded will, however, be charged in the cash book as a refund, and not debited to deposits. But the application for refund and the payment of the deposit should be recorded in the district register of receipts, so as to guard against a second repayment.

256A. The application for sanction will be made in Form 32-B. There must be a separate application for deposits repayable to each person, and it will be used as the voucher on which the payment is to be made and submitted to the Accountant-General with the List of Payments in which it is charged.

Civil and Criminal Courts' Deposits.

257. There are two methods in which the accounts of civil court and of criminal court deposits may be kept.

In the first of these, each deposit is separately paid into, and drawn from, the treasury, upon documents passed by the presiding officer and setting forth the particulars necessary for the entries in the receipt register. In this case the registers of receipt and repayment are kept, and the monthly and annual returns and lapsed lists submitted, by the Treasury Officer, in the manner above prescribed for revenue deposits, although the sets of registers and returns must all be kept separate from those of the revenue deposits. For these no further instructions are necessary.

1. This method is not desirable if the judge or magistrate is a separate officer from the district officer, and has to keep a separate set of deposit accounts for his own purposes.

258. According to the other method, the civil courts and magistrates merely bank with the treasury, remitting without detail their gross deposit receipts for credit in a personal ledger, and making repayments by cheques on the treasury which are taken to debit of the same personal account. These personal ledgers, and the corresponding accounts and returns, must be kept by

Treasury Officers, in the form prescribed for personal deposits, but quite separate from those of personal deposits proper; and they will be designated as civil court or criminal court deposits.

1. The Treasury Officer, in sending as his vouchers the paid orders of the civil court, should attach them to a covering list showing the number and amount of each.

259. The object and effect of this arrangement is simply to relieve the Treasury Officers of responsibility for the *details* of the deposit transactions, not to abolish detailed record, but to confine it to the departmental office in which registers of receipts and payments must be kept up in the same form; and be worked on the same principle, as above prescribed for the Treasury Officer's accounts of revenue deposits. The civil court or magistrate in this case is responsible for the monthly detailed returns despatched to the Accountant-General (although the vouchers are sent by the Treasury Officer), for the quarterly certificate, and for the Clearance Registers and statement of lapses,—*vide* Arts. 252 to 256.

260. The civil court or magistrate will incorporate with his own accounts and returns the deposit items of his subordinate courts, as a Treasury Officer does those of subordinate treasuries. It may, however, be arranged that some subordinate courts should keep independent accounts and submit their returns direct to the Accountant-General. Separate accounts will, of course, be kept for, and separate returns submitted by, the several Small Cause Courts.

1. It has been expressly ordered that a judge must initial each transaction of receipt or payment of a deposit just as a Treasury Officer does.

2. The *plus* and *minus* memorandum of the balance of deposits should be stated by the judge or magistrate upon the register of receipts transmitted to the Accountant-General.

261. In civil courts where numerous petty sums are received from suitors for immediate disbursement in full (as for diet, postage, etc.), the detailed control might, with the approbation of the chief judicial authorities, be left with the receiving court.

1. The receiving court, however, should record and deal with these petty desposits with the same care and formality as others. It should enter all in detail in a register of deposit receipts of the ordinary form, labelled "Sheriff's petty accounts," and repayment would be recorded in the similar separate register of repayments, both to be handled and attested like the general register. From these two separate registers daily totals would be carried into the general registers (though, of course, without numbers) and also into a register of the personal ledger form in which a daily balance would be struck; monthly totals of receipts and of payments on Sheriff's petty accounts would be noted on the extracts from the general registers submitted to the Accountant-General, and lapses periodically reported.

2. The detailed instructions regarding these petty deposits would be prescribed, wherever the system was permitted, by the chief judicial authority and the Accountant-General in communication.

Agreement with Treasury.

262. When the different civil courts of a district bank with the civil treasury, the Treasury Officer may, if it facilitates the comparison of the accounts, open a personal ledger account for each court, even though the deposit transactions of the subordinate courts be brought by a superior court in detail on its own registers.

263. To prevent disagreement between the deposit figures reported to the Accountant-General by civil courts and by Treasury Officers, it is necessary to arrange that the former shall report only completed transactions. A civil

court does not usually receive money, but gives the intending depositor an order to the Treasury Officer to accept it; and so, though recording the issue of this order in a court register with sufficient detail, it will not bring the item on the deposit register till the Treasury Officer advises receipt. Similarly, it will ascertain from the treasury at the close of the month which of its payment warrants have been cashed, and detail at foot of its extract register of repayment the warrants which are unpaid, deducting their total from the total of the extract.

The Treasury Officer will furnish the court with a daily advice list of the sums received and paid, or advise the receipts and payments in a pass book as may be laid down by the Accountant-General.

1. When it is inconvenient for a depositor to proceed to the treasury with the court's order to lodge his deposit, it may be received by the court, and by it afterwards forwarded to the treasury. Courts in the same town with a treasury or sub-treasury should make remittances daily; if at a greater distance, they should remit frequently at fixed intervals. Similarly, when it is inconvenient for a claimant to proceed to the treasury there to obtain repayment of a deposit, the judge may pay him in cash, provided that there are in the court funds sufficient, whether of current deposit receipts or of the office permanent advance.

2. In these cases, however, the gross receipts and payments taking place at the court must be shown as remitted to and from the treasury, and the payments be supported by the paid orders. If the receipts are in excess of the payments, the excess will be remitted in cash to the treasury; and if the payments are in excess of the receipts, the treasury will pay the excess to the court, which will thus recoup the permanent advance account.

3. No permanent advance should be given and held apart specially for the repayment of deposits; the office permanent advance may be augmented sufficiently.

264. When the list of lapses is made up by the judge or magistrate, notice of the amount must be sent to the Treasury Officer to enable him to deduct the amount in the personal ledger.

Deposits for Loan.

265. Whenever it is necessary to open a new loan, a notification is inserted by Government in all Gazettes, and a general letter in the following terms circulated to Treasury Officers; the deposits on rejected tenders are returned to the depositors on surrender of the original deposit receipt, while those on accepted tenders are either so returned, or credited to the Government of India. The rules in this chapter do not further refer to these deposits.

"All sums tendered at Government treasuries as deposits on account of the loan advertised are to be accepted; a receipt should be given in the following form :—

DEPOSIT ON ACCOUNT 4 PER CENT. LOAN.

"Receipt from (*name of depositor with address in full*) the sum of R.__________ as a deposit on account of the 4 per cent. Loan advertised in the *Gazette of India Extraordinary* of__________189 ".

__________189 .

__________ *Treasury.*

____

Officer in charge of Treasury.

"These deposits must be entered in a register and carried to a separate sub-head in the cash account, *viz.*, 'Deposits for Loan.' As soon as it is quite certain that no more can be received in time for tenders to reach Calcutta on the forenoon of the day fixed for the opening of the tenders, a copy of the register should be despatched to Comptroller-General, Calcutta. The list should therefore reach Calcutta before noon of the day referred to."

"The list should be in the following form :—

DEPOSITS FOR LOAN, 189 .

No. of Deposit.	Name and address of Depositor.	Amount.

Orders respecting the disposal of deposits, the receipt of instalments of the loan, and the issue of promissory notes are communicated to Treasury Officers from time to time as may be necessary.

Chapter 16.—Local, Municipal, and Cantonment Funds.

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Explanation.

266. A Local Fund is thus defined in the Civil Service Regulations: "When revenue derived from special sources is devoted to special objects, and not to the general purposes of the Administration, whether Imperial or Provincial, the revenue so devoted forms a Local Fund."

267. The Government of India have directed that the transactions of all local funds, except the following:—

Cantonment, Municipal, Port, Station, and Town Funds;
Educational, Dispensary, Hospital and all other Trust or Endowment Funds;
Police Remount Funds; Persian Famine Relief Fund; Pilgrim's Lodging-house Fund;
Barea Tribute, Cotton improvement, Indus Conservancy and Registration Funds;

be incorporated with the public accounts; and have further ordered that "care must be taken not to employ the device of personal ledger accounts, so as to defeat the general policy now adopted, which is, that nothing shall be left outside the general accounts which can with propriety be brought within them."

1. No new fund should be created without a clear necessity; but in case any new fund is constituted which does not belong to one of the excluded classes just recited, the specific orders of the Government of India should be obtained as to whether it is to be kept outside the general accounts or incorporated therein.

268. As the incorporation of certain local funds in the general accounts is declared not to affect the appropriation of the funds, it is necessary that the accounts of receipts and disbursements of such funds as have district balances be kept in separate registers in the treasury, so that the balance may be worked out.

Incorporated Local Funds.

269. The transactions of all incorporated local funds, of which the Local Government desires that there shall be separate accounts or separate balances, will be entered in separate columns in the treasury registers, which allow one column for every such fund in the district. In some places it is arranged that only the totals of the transactions of the month shall be carried to the cash account and list of payments, a separate classified account, working up to these figures, being sent to the Accountant-General; in some places the Public Works expenditure is managed in connection with, and accounted for through, the Public Works Department. But in one or other of these ways, or along with the treasury accounts themselves, full details of all receipts and expenditure of each incorporated fund must be submitted to the Accountant-General.

Articles 266—269.

Vouchers.

270. The forms of the vouchers on which money is drawn will naturally follow the form of account. If the account at the Treasury is a pure banking account, money being paid in and drawn out without specification of the nature of receipt or expenditure, the Treasury Officer need only see that the voucher for payment is in proper form and signed by the proper officer, and that the amount does not exceed the amount at credit of the banking account. If the treasury account is the only detailed account, the same forms should be observed as in paying in and drawing money on Government account, and the Treasury Officer should scrutinise and pass the vouchers in the same way as he does in respect of claims on Government, and should also see that the amount demanded is at credit of the fund.

1. If the charges of any local fund are drawn from the treasury on detailed bills, the gross amounts should be charged in the accounts, the deductions on account of income-tax, fund subscription, etc., being credited by transfer in distinct entries—(*vide* Chapter 18, Art. 317, Note 2).

2. Cheques may not be drawn on a Government Treasury or on a Branch Bank used as a treasury for sums below R10.

Excluded Local Funds.

271. The transactions of excluded local funds, so far as they pass through the treasury, may be accounted for under exactly the same forms as those of the incorporated funds; but the registers should be separate, and the totals should pass separately into the cash book. Unless the funds are very few in number, it is most convenient to have registers and totals for municipal and cantonment funds separate from those of other funds.

272. In those cases in which local funds, other than municipal and cantonment funds, merely bank with the treasury and are not controlled by the account department, the transactions may be recorded in the form used for personal deposits, but must be kept quite distinct, and must pass into the cash account as excluded local funds, and not as personal deposits.

1. Municipalities are ordinarily obliged to place their funds in a Government Treasury or a Bank or branch bank used as a Government Treasury, if there is one in or near the municipality.

2. Service stamps may not be used by a Local Fund officer, or any Government officer acting in a capacity connected with a Local Fund, incorporated or excluded, such as President or Secretary of a Local Fund Committee, but service labels may be used on the correspondence of a public officer acting as such, even though the correspondence may relate to the affairs of a Local Fund. The term Local Fund as used in this rule is intended to include municipalities and other similar bodies or institutions.

3. Cheques may not be drawn on a Government treasury or branch bank used as a treasury for sums below R10.

Cantonment Funds.

273. The transactions of Cantonment Funds are accounted for in accordance with special rules which are printed as appendix F to this volume.

Plus and Minus Memorandum.

274. A *plus* and *minus* memorandum should be appended to the monthly accounts showing for each local and municipal fund the balance at the beginning

Articles 270—274.

of the month, the amounts received and credited during the month, and those paid out during the month, and deducing the balance at the end of the month. In the case of local funds, which have a provincial balance only, the balance column should not be filled up.

Verification of Balances.

275. At the end of the year the Treasury Officer should verify the balances at credit of each fund, in communication with the Accountant-General on the one side, and the officer or committee administering the fund on the other. The balance on the Accountant-General's books is the balance acknowledged by the Government, and the Treasury Officer should follow it, and not the local accounts, as his standard.

Article 275.

Chapter 17.—Sanction: Powers of Governments.

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Budget and sanction	295		

Classification of charges.

276. Service payments on Government account are divided, so far as regards the sanction necessary to support them, into two main classes, Imperial and Provincial, the particulars of the division varying in the different provinces.

Secretary of State's sanction.

277. The sanction of the Government of India in the Financial Department is generally sufficient authority for any expenditure from Indian Revenues; but in the following cases the sanction of the Secretary of State for India is necessary:—

(1) The creation of a permanent appointment of which the salary exceeds R3,000 a year, or of a temporary appointment or the appointment of an officer on deputation on a similar rate of salary when it is expected to last or does last for more than 12 months. But in the case of a temporary appointment, the sanction need not necessarily be obtained previously to the appointment taking effect.

(2) The raising of the salary of an officer or of a sanctioned appointment to an amount in excess of R5,000 a year, or increasing a salary which is already in excess of that amount, whether by the grant of increased fixed allowances or temporarily by the grant of fees, rewards, or honoraria.

NOTE.—Salary for the purposes of rules 1 and 2 does not include Exchange Compensation Allowance.

(3) All orders involving expenditure for which the Civil Service Regulations or other authorised Code specifically declare that the sanction of the Secretary of State is necessary.

(4) Revisions of establishment which involve additional expenditure of more than R25,000 a year. In the case of establishments, such as process-serving establishments, the scale and remuneration of which are determined by Courts of Law under rules having the force of law, the sanction of the Secretary of State is not required under this clause unless the net extra expenditure involved, after allowing for the receipt of fees, exceeds R25,000 a year.

NOTE.—In calculations for the purposes of this rule, Exchange Compensation Allowance should be taken into account in all cases in which it is practically certain to be an element of the proposed expenditure, and should be calculated at the rate adopted in the Budget Estimates of the year.

Articles 276—277.

(N.B.—"Salary" includes all payments to officers from General revenues or from Local funds administered by Government, whether of the nature of fixed allowances or of fees, rewards or honoraria.)

Exceptions—The sanction of the Government of India is sufficient for—

(*a*) The grant of travelling and conveyance allowances.

(*b*) The grant of deputation allowances, that is, of allowances in addition to other emoluments to officers placed on deputation, as defined in Chapter IV of the Civil Service Regulations.

(*c*) The grant of house-rent allowances or of free-quarters.

(*d*) The grant of allowances to Civil Surgeons for charge of Railway employés.

1. Any allowances which are in excess of those admissible under the Civil Service Regulations or other authorised codes require the sanction of the Secretary of State, if they come within the terms of clauses (1) and (2) above (subject to the exceptions mentioned), even though they are not specifically declared by such codes to require such sanction.

Imperial charges.

278. As regards Imperial charges, the general rule is that, without the previous consent of the Government of India, a Local Government has no authority to sanction, even provisionally, any charges of a permanent nature; nor any charge involving a debit against next year's grant. It may sanction—

Page 110, Article 278—Note— by

...me

Page 110, Article 278—

In correction to note 1 of the article made by the 8th Corrections for "R30" in line 3 read "R50."

(*9th List, 15-7-*...

ient ... s of ... the ... 00 in ... R50 a ... point-

ment if they exceed, or would after the addition ... R50 a month, may be sanctioned without reference to the Government of India in the Financial Department.

(3) Revision of establishment [subject to Provincial Rules 4 (3), (4), (5) and last half of (8), given in Art. 283], provided that any additional expense involved be met either by an equivalent reduction in the same department, or by a permanent reduction of fixed expense in some other department, charged to the same major head.

(4) Fixed recurring charges of a contingent character which under the ordinary rules of audit require the sanction of Local Governments up to a limit of R50 a year in each case.

All increases of establishment sanctioned under this rule should be reported to the Financial Department of the Government of India in quarterly statements. The sanctions may be held to have been confirmed unless exception is taken to any of them by the Financial Department on a review of the statements.

Page 110, Article 278, Note—

In line 4 for "Ajmere-Marwara" read "Ajmer-Marwara."

(*3rd Li*...

... of ... dia; ... dent

Page 110, Article 278—note—Add to Agent to Governor General and Chief Commissioner of the Cut out the word "and" after "Hyderabad."

278A. Local Governments (including Chief Commissioners) may also, subject to the provisos stated below, without reference of each case to the Government of India, sanction expenditure, whether Provincial or Imperial, on objects customarily recognised as fit objects for the expenditure of public money, in cases in which a reference to the Government of India has hitherto been required either (*a*) by the terms of any rule or order, or (*b*) because the conditions or limitations prescribed in any rule or order are not completely fulfilled, or (*c*) because there is no rule or order authorising the expenditure: Provided that—

(1) the sanction relates only to a single payment and does not cover any recurring payment;

NOTE.—This does not prohibit a payment calculated at so much per day or per month (*e g.*, joining time over 30 days), but merely excludes periodical payments running into future dates.

(2) the sanction does not involve the setting aside of any existing rule of the Government of India as distinguished from the granting of an exemption from its operation, justified by special circumstances; and that it does not establish a new rule or practice involving expenditure;

(3) the total amount payable under the sanction does not exceed R1,000 in any case if charged wholly or partly to Provincial or Local, and R500 if charged wholly to Imperial;

(4) the expenditure is within the power of the Government of India to sanction, and does not require a reference to the Secretary of State.

Each sanction given under the powers conferred in this Article must quote the Article for the information of the Account Officer concerned. The authority must not be delegated. It applies to all payments in the Civil Department and to all payments under the Civil Service Regulations in the Public Works Department.

279. A Local Government has power to write off finally the irrecoverable value of stores or public money lost by fraud or the negligence of individuals or other cause, but must report such losses to the Government of India, when (1) the loss exceeds R1,000 and falls upon Imperial revenues, or (2) shows some defect of system, the amendment of which requires the orders of the Government of India: in which cases report must be made to that Government.

279A. Local Governments and Administrations and Departments of the Government of India have power of remitting in the case of officers serving under them, and without reference of the Government of India in the Financial Department, all disallowances by Audit Officers so far as they affect payments made more than six months before the date when they were challenged, provided they consider the amount to have been drawn by the officer under a reasonable belief on his part that he was entitled to it. The sanction of the Government of India in the Financial Department must, however, be obtained to any remission to any disallowances made within six months from the date of payment. Cases in which erroneous payments have not been challenged within six months, should be reported for the orders of the Local Government or Administration or Department concerned, with Account Officer's recommendation.

Articles 278A—279A.

280. A Local Government may dispose of escheated estates or property not exceeding R1,000 in value without previous reference to the Government of India, subject, however, to the submission of an annual statement showing the cases so disposed of.

281. A Department of the Government of India has the same power of sanctioning increase or revision of establishment as a Local Government (Art. 278); otherwise, without the consent of the Financial Department previously recorded, no order sanctioning expenditure of money is ordinarily issued by any Department of the Government of India; and if, under emergent circumstances, it be necessary to issue such an order without such previous consent, the order is immediately communicated to the Financial Department. An Accountant-General will obey such an order without question, though he will at once report it to the Financial Department, in case, by some oversight, it may not have been communicated in due course. Any Department of the Government of India may also sanction contingent expenditure up to a limit of R1,000 in each case, unless there is something novel, doubtful, or irregular in the character of the expenditure.

1. Orders issued under Code rules, or under other regulation or well-recognized custom or in conformity with sanctioned scale of charge (neither adding to it nor modifying it), are issued direct to the account department by Secretariats of the Government of India, without communication to the Financial Department.

2. Pensions and gratuities, however, are an exception; the orders granting them are sent to the Financial Department for registration and despatch to the Accountant-General; but in the case of orders for the continuance of political pensions to the heirs of deceased pensioners or pensions in lieu of lapsed jagirs up to a limit of R5,000 a year, provided there is no departure from recognized rules or practice, orders may be issued direct to the Accountant-General by the Foreign and Revenue Departments. Similarly, for pensions and gratuities granted by the Public Works and Military Departments under Article 41 (*b*) of the Civil Service Regulations, the orders are issued direct to the Accountants-General by those Departments.

282. The Home, Foreign, Revenue and Agricultural Departments of the Government of India have power to sanction transfers of grants between detailed heads under the same major head in the sanctioned estimates of any Imperial Department directly administered by them. This authority is subject to the conditions that transfers from savings under salaries of gazetted officers will not be made in any case, and that savings under "Establishment" will be utilized only for the purposes stated in Article 278 (2), and not appropriated to contingencies or other charges.

Under this rule the Foreign Department has the power, subject to the limitations mentioned above, to transfer savings in the sanctioned grants of one political agency to meet unavoidable expenditure in another agency for which no Budget provision exists, so long as the total of the sanctioned estimates of all the political agencies under the direct control of that department is not exceeded.

Provincial Charges.

283. The following are exracts from the rules and conditions regulating the administration by Local Governments of Provincial Revenues and expenditure. (Financial Department Resolution No. 3531A, dated 11th August 1897):—

3. Subject to the limitations hereinafter stated, Local Governments exercise, in respect of Provincial Revenue and Expenditure, all the financial powers of sanction and control which were exercised, before the introduction of the system of Provincial finance, by the

Government of India. In the case of Revenue and Expenditure classified under heads which are divided between Imperial and Provincial in fixed proportions, those powers are exercised by the Local Governments in respect of the Imperial portion also. The financial powers vested in Local Governments as above are necessarily limited to those possessed by the Government of India. In all matters of grave financial importance and in certain minor matters the orders of the Secretary of State are required; and, although some of the limitations rendered necessary by this restriction on the powers of the Government of India are included in the subsequent paragraphs of this Resolution, it should be understood that all orders which are now in force or which may hereafter be issued, which have the effect of requiring the sanction of the Secretary of State in connection with any matter affecting Revenue or Expenditure, necessarily prevent the Local Governments from issuing, without a reference to the Government of India, final orders in regard to such matter.

4. Without the previous sanction of the Government of India—

(1) No additional taxation may be imposed, and no change made in any existing system of revenue management;

(2) No new general service or duty may be undertaken; whenever a Local Government proposes to undertake any such new service or duty, it must satisfy the Government of India that it can provide the funds for it, temporarily if the service or duty is temporary, and permanently if it is permanent;

(3) (*a*) No permanent appointment may be created with a pay of more than R250 a month, and no addition may be made to the pay and allowances of any officer if they exceed, or would, after the addition, exceed, R250 a month;

(*b*) No temporary appointment or deputation involving the payment of more than R250 a month may be sanctioned for a period exceeding six months;

(4) No permanent appointment of which the pay and allowances are more than R250 a month may be abolished; and the pay and allowances of no such appointment may be reduced;

(5) No class or grade of officers may be created or abolished; and the pay of no class or grade of officers may be raised or reduced;

(6) The rates of duty on spirits and drugs should not be altered in any case in which the alteration is likely to affect the excise arrangements of neighbouring provinces: and in particular the sanction of the Governor-General in Council must be obtained to any alteration in the rates of duty in any district which borders on another province;

(7) For the same reason, the rates of discount upon the retail of stamps and court-fees labels must not be altered;

(8) No addition may be made to the pay or allowances of any individual officer, or class of officers, that may lead to increase in the emoluments of any public servants doing duty in the same province, whose pay and allowances are not charged under one of the transferred heads of service. The Government of India reserves the right to forbid alterations in rates of pay or allowances, which, in its opinion, would produce inconvenience in other provinces;

(9) No item, hitherto credited to General Revenue, Imperial or Provincial, may be alienated to form an asset of any Local or Special Fund;

(10) Though grants, subventions or assignments from Provincial Revenues to Local or Municipal bodies may be made by Local Governments out of funds which are at their disposal, yet there is no obligation on the State to continue them after the expiration of the quinquennial period of the settlement; and they will not ordinarily be included in the estimate of the Provincial Expenditure to be made for the next settlement;

(11) No money may be removed from the public treasury for investment or deposit elsewhere; the Government of India, which is responsible for the provision of ways and means for the public service in all departments, must always retain, as at present, in its own hands, absolute and unconditional control over all money in the public treasury: a Local Government may not withdraw such money except for expenditure upon the public service. This order applies to local fund balances as much as to provincial funds. The principle is that no funds contributed from the public revenues or raised by general taxation, such as the district cess funds and the like, shall be invested without the consent of the Government of India; these orders do not apply to municipal or port funds, nor to trust or endowment funds of any kind;

(12) No alteration must be made in the form or procedure of the public accounts; in particular Local Governments may not issue orders directing the division of a charge between two or more heads of account; the Comptroller General ordinarily decides the proper classifications of an item on the accounts.

(13) No services previously rendered to other departments at the charge of the departments made over to the control of the Local Governments may be diminished, and no services previously rendered to these departments at the charge of other departments may be increased;

(14) No line of through communication may be abandoned or allowed to fall out of repair.

11. It is a general condition, precedent to the delegation of all authority to disburse public money, that it shall be *bonâ fide* for a public object; nothing must be carried out by means of the public funds for the advantage of any individual or body of private persons, unless in accordance with some declared or established rule or principle recognized by the Government of India. Nor can expenditure of public money be sanctioned upon objects which are not in the category of recognized objects of expenditure from the Revenues of the State. It is the duty of every Audit officer, at all times, to challenge any infringement of these principles; and every Local Government must submit, for the orders of the Government of India, any representation made to it by any Audit officer in accordance with this rule which it does not promptly accept.

12. All standing orders and rules of the Supreme Government are to be observed, including, in particular, the rules in the Civil Service Regulations, the Code of the Public Works Department, and the Civil Account Code.

13. Local Governments must exercise the powers vested in them by this Resolution subject to the ordinary rules of the Budget system.

14. The Settlement for each Province is a consolidated one, and is not a collection of separate Settlements for each Provincial head. The Local Governments and Administrations will be expected to maintain all the provincial services in a state of administrative efficiency, providing any increased expenditure necessary for the purpose either from savings in expenditure to be effected by economical administration of the Provincial Services, or from development of revenues.

15. The financial powers vested in Local Governments by this Resolution are subject to the general supervision and control of the Government of India, and His Excellency the Governor-General in Council expressly reserves the right of issuing instructions to the Local Governments on general or particular matters affecting the transferred revenues and services, when such interference with the discretion ordinarily vested in them seems to him expedient.

284. Applications for increases of salaries and other permanent charges should be first considered in the department of the Local Government concerned, and should then be forwarded to the Financial Department of the Local Government for sanction and for the issue of the necessary orders.

285. If an order be sent to the Accountant-General direct from any other department, his duty is the same as in the analogous case with the Government of India; he will not refuse obedience, but will report to the Financial Department of the Local Government that such an order has been issued, and request that it may be communicated to him by the Financial Department in ordinary course.

Local Fund Charges.

286. Local bodies to whom the administration of local or municipal funds has been committed are competent,—subject to the general restrictions imposed by the Legislature or to such special reservations as the Government of India may lay down in any case (*e.g.*, that referred to in paragraph 22 of Home Department Resolution of the 18th May 1882), or with reference to any particular class of appointments,—to create, as well as to abolish, without reference to higher authority, all appointments the pay of which is chargeable to such local or municipal funds.

Articles 284—286.

287. As regards appointments payable from local funds administered by Local Governments and not by local bodies, the restrictions applicable to appointments payable from Imperial or Provincial revenues are enforced. If the sanction required by this rule has not been obtained in the case of any existing appointment, the sanction of the Government of India should be obtained whenever there is a change of incumbents.

288. The ... nts paid from the ... Governments, the ... administered by those Govern- ...

Page 115.—Strike out Article 288. (*10th List, 16-9-1901.*)

If Government exceeds powers.

289. If an Account Officer considers that any expenditure sanctioned by the Government of India requires the sanction of the Secretary of State, he will not disallow the charge, but will place it under objection and submit a report with a statement of reasons to the Government of India, Finance and Commerce Department. The Government of India reports all such objections to the Secretary of State for information if the objection is overruled by the Government of India, or for the required sanction if the objection is not overruled.

290. It is usually found convenient for a Local Government, before passing orders, to obtain the advice of the local Accountant-General as to any particular application of financial rules or orders concerning which there may be doubt. Also, whenever an Accountant-General is of opinion that any proceeding of a Local Government transgresses any such rule or order, it is his duty respectfully to advise the Local Government accordingly.

In either case the Local Government may follow or disregard the advice of the Accountant-General, as may seem to it right.

291. But if the Accountant-General does not finally acquiesce in the correctness of the decision of the Local Government, it is his duty respectfully to request the Local Government to submit the question for the orders of the Supreme Government. The Supreme Government does not usually receive any communication upon such matters from an Accountant-General, except through the Local Government; but a Local Government must not withhold any such representation made by an Accountant-General unless it yields thereto.

Date of effect of sanction.

292. Unless otherwise expressly ruled or unless the contrary appears from the context, a sanction of the Secretary of State takes effect from the date of receipt of the orders by the Government of India, and a sanction of the Government of India has effect from the date of the orders conveying the sanction.

Lapse of sanction.

293. A sanction for any fresh charge which has not been acted on for a year must be held to have lapsed, unless it is specifically renewed.

294. On the expiration of the period for which the pay and allowances of an officer in an appointment have been sanctioned by the Government of India, no further payment should be made except under the orders of that Government.

1. A Local Government has no power to sanction payment to an officer after the lapse of any sanction which may have been accorded by the Government of India.

Budget and Sanction.

295. A Local Government cannot, without reference to the Government of India, sanction expenditure which will cause any excess over the Budget grant for a major head which is wholly Imperial. It may, however, without reference to the Government of India, sanction expenditure in excess of the Budget grant—

(*a*) under any Provincial or Local major or minor heads, provided the increase does not cause the aggregate Budget grant for Provincial and Local expenditure to be exceeded, specific reappropriation being made as explained in Article 158;

(*b*) under major heads, divided in a fixed proportion between Imperial and Provincial, and under minor heads (subordinate to other major heads) similarly divided, provided that specific reappropriation from Imperial and Provincial grants, respectively, is made as explained in Article 158.

296. In any case in which reference to the Government of India is necessary under the preceding rule, application for sanction may be made at the end of the year in a consolidated statement if the excess is only trifling or if the excess could not be foreseen before the close of the year. In all other cases application for additional grants must be made, and sanction must be obtained before any expenditure not provided for in the estimates is incurred.

NOTE.—In the cases referred to in the second sentence of Article 296, the applications for additional grants as well as for reappropriations of existing grants should always be submitted in time to admit of orders on them being passed before the close of the year. After the year has closed no additional grants or reappropriations can be sanctioned.

297. Applications under Article 296 for *previous* sanction to additional grants required by the Civil Account and Currency Departments should be submitted by the Accountants-General to the Comptroller and Auditor-General, who should obtain the sanction of the Government of India when necessary. But such excesses will, of course, be included in the consolidated statement required by Article 298.

298. Each Accountant-General and Comptroller should submit, by the 5th of October each year, to the Government of India, through the Local Government concerned, a statement in Form 33 showing the aggregate Budget grants and actuals for—

(1) Imperial,
(2) Provincial,
(3) Local.

This form should, if there be any excess expenditure to which sanction is required, be accompanied by a consolidated statement (Form 34) showing the excess expenditure for each major head in the Civil Department only, and also by a copy of the Appropriation Report, reference being made in the consolidated

Articles 294—298.

statement to the relative paragraphs of the Appropriation Report, in explanation of the excesses.

The above procedure should also be adopted by the Comptroller, India Treasuries, for the expenditure incurred by the Administrations and Department immediately under the Government of India and coming under his audit. The statement of excess expenditure should, however, in this instance, be prepared and forwarded to the Finance and Commerce Department in Form 34A, showing separately against each major head for the Foreign Department as a whole and for each province or Imperial Department under the direct administration of any other Civil Department of the Government of India as indicated in Annexure A, the actual expenditure incurred and the excess, if any, requiring the sanction of the Government of India in the Department of Finance and Commerce. Any expenditure which does not come under the direct administration of any single Department of the Government of India, should be entered in Form 34A, so that the total of each major head may work up to the total shown in the books of the Comptroller, India Treasuries.

299. Similar statements of excess expenditure in the Public Works Department, Military, Marine (Imperial) and Post Office Departments are to be prepared by the Chief Account Officers of those Departments and submitted to the Finance Department through the Administrative Departments concerned.

ANNEXURE A.

(See Article 298.)

List of the Provinces, Political Agencies, and Departments, etc., under the Government of India.

Department of the Government of India.	Province, Agency or Department.	Local Government or other controlling authority.	REMARKS.
Foreign Department.	1. AJMERE-MERWARA .	Chief Commissioner	The Agent to the Governor-General in Rajputana is *ex-officio* Chief Commissioner.

Page 118, Annexure A—

In column 2 for "AJMERE-MERWARA" read 'AJMER-MERWARA," also for "Ajmere" read "Ajmer.'

		tan.	
	Baluchistan Agency .	......	Residency of the 1st Class: the Agent to the Governor-General is Chief Commissioner of British Baluchistan.
	Political Agent, Kalat	......	Political Agencies.
	" Quetta and Peshin.	......	
	Political Agent, Southern Baluchistan.	......	
	Political Agent, Thal-Chotiali.	......	
	Political Agent, Zhob .	......	
	Political Asstt., Chageb	......	
	3. CENTRAL INDIA . .	Governor-General's Agent in Central India.	
	Central India (Indore) Agency.	......	Residency of the 1st Class.
	Gwalior . . .	......	Residency of the 2nd Class.
	Baghelkhand . .	......	Political Agencies.
	Bhopal . . .	......	
	Bhopawar . .	......	
	Bundelkhand . .	......	
	Malwa . . .	......	
	Goona (Assistancy)		Held *ex-officio* by the Commandant, C. I. Horse, at Goona.

Department of the Government of India.	Province, Agency or Department.	Local Government or other controlling authority.	REMARKS.
Foreign Department—*contd.*	4. PERSIAN GULF . .	Political Resident in the Persian Gulf.	
	Bushire . . .	......	Residency of the 2nd Class.
	Maskat . . .	......	Political Agency.
	5. RAJPUTANA . .	Governor-General's Agent in Rajputana.	
	Rajputana Agency .	......	Residency of the 1st Class.
	Jaipur . . .	......	Residencies of the 2nd Class.
	Mewar . . .	......	
	Western Rajputana	......	

Page 119, Annexure A—

In column 2 for "Bikaneer" read "Bikaner."

Department of the Government of India.	Province, Agency or Department.	Local Government or other controlling authority.	REMARKS.
	[illegible] .	......	Political Agencies.
	[illegible] .	......	
	Eastern Rajputana States.	......	
	Haraoti . . .	......	
	Kotah . . .	......	
	Tonk . . .	......	Revenue Officer and Political Agent.
	6. TURKISH ARABIA .	Political Resident in Turkish Arabia.	
	Baghdad . . .	......	Residency of the 2nd Class.
	7. KASHMIR Kashmir . . .	Resident in Kashmir.	Residency of the 2nd Class.
	Dir, Swat and Chitral Gilgit . . .	......	Political Agencies.
	8. SINGLE CHARGES Hyderabad . .	Resident at Hyderabad.	Residencies of the 1st Class.
	Mysore . . .	Resident in Mysore	
	Baroda . . .	Resident at Baroda .	Residency of the 2nd Class.
	Khorasan and Seistan	Agent to the Governor-General in Khorasan and Seistan.	Residency of the 2nd Class.
	Nepal . .	Resident in Nepal.	
	Thagi and Dakaiti Department.	General Superintendent of Operations for the Control of Thagi and Dakaiti.	
	Imperial Service Troops	Inspector-General, Imperial Service Troops.	
	Kabul . . .	......	Native Officer's special charge.

Page 119, Annexure A—Continue—

Department of the Government of India.	Province, Agency, or Department.	Local Government or other Controlling authority.	REMARKS.
	8. SINGLE CHARGES—*contd.*		
[illegible]	Political Officer in		Held by officers

PART II.

TREASURY PROCEDURE.

Chapter 18.—General Procedure of Treasuries.

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[*N.B.*—Articles 317, 318, 319, 325, and 326 of this chapter do not apply to Madras which still compiles classified accounts. The Accountant-General has drawn up other rules in substitution for these.]

Division of Departments.

300. The treasury is in general charge of the District Officer (Collector) who may entrust the immediate executive charge to a "Treasury Officer" subordinate to him, but he cannot divest himself of administrative charge. The treasury is divided into two departments,—that of the accounts under the charge of an accountant, and that of the cash, stamps and opium (if any) under charge of the treasurer.

Respsonsibility of District Officer.

301. The Accountant-General directs his communications regarding treasury work either to the District Officer or the Treasury Officer. The Government has repeatedly ruled that the appointment of a subordinate to the immediate charge of a treasury in no way relieves a District Officer from responsibility. This responsibility extends not only to the security of the cash balance with the stamps and opium, and the immediate detection of any irregular practice on the part of the subordinates, but also to the correctness of the returns and the punctuality of their submission, and to the implicit obedience of the Treasury Officer to the instructions issued from the account office.

1. The several Local Governments have been requested to lay down in writing the responsibility of the District and the Treasury Officer respectively.

302. District Officers should remember that, when an irregularity of any kind is brought to their notice by the Accountant-General, nothing but a report on their own knowledge, after personal investigation, can be considered satisfactory. It is not enough for them to pass on the explanation of a subordinate; reports prepared in this manner have more than once, by lulling suspicion, led to greater irregularity afterwards.

Articles 300—302.

Treasurer's security.

Page 122—

Insert a new Article—

305A. The following rules have been prescribed by the Government of India for the custody of duplicate keys of treasury strong rooms and chests :—

1. A register of all padlocks belonging to the head-quarter and sub-treasuries and treasure chests shall be maintained in the following form and kept in the strong room of the district treasury :—

Date of receipt.	Number borne by padlock and keys.	Number of duplicates received.	Initials of Treasury Officer who receives the keys.	Date of removal of any duplicate key.	Number and date of order sanctioning the removal.	Initials of Treasury Officer removing the key.

Separate pages shall be assigned to the head-quarter treasury and for each sub-treasury or treasure chest. Each sub-treasury shall also keep a list of its own padlocks and keys in the above form.

2. Every padlock shall have a number impressed upon it or attached to it by a metal or other label, and the same number shall be impressed on or attached to each key belonging to it. No two padlocks in the same district shall bear the same number.

6. Whenever the charge of a treasury is transferred or a Treasurer is changed, all padlock and duplicate keys belonging to the treasury shall be examined and compared with the register, and a certificate shall be signed that they have been found to be correct.

7. At every inspection of a treasury under Article 339, Civil Account Code, the Inspecting Officer shall report whether he has found the padlocks and all keys (except the strong room lock duplicate keys deposited elsewhere) correct and deposited in accordance with these rules.

There is no objection to the above rules being modified in particular points to suit local convenience under special orders of the Chief Revenue Authority. The essential points to be required are—

(1) that some person or persons shall be definitely responsible for the custody of duplicate keys;

(2) that the whereabouts of the keys shall be enquired into periodically and also whenever charge is transferred;

(3) that when the loss of a key is discovered, the loss shall be at once reported to the Chief Revenue Authority by whom such orders should be issued as will prevent the risk of access to the lock by any one into whose hands the lost key may have fallen; and

(4) that an unnecessary number of duplicates or spare locks and keys shall not be supplied in the first instance, or retained when they have ceased to be required.

These points should be borne in mind in sanctioning any modification of the rules prescribed.

(*7th List, 15-12-1900.*)

(after the necessary entry in his accounts) all receipts for money received. He will stamp all payment vouchers "paid" and retain them for delivery to the Account Department when the books are compared.

307. When stamps, or opium have been sold, the total sales should be entered before the cash book is closed, and a memorandum should be prepared and forwarded to the accountant, so that the necessary entry may be made in the accounts.

Receipt of money.

308. The memorandum with which money is presented to be paid in (Art. 3) will be handed first to the accountant (treasury clerk), who, if there be no objection to the receipt of the money, will sign it. Next, the person making the payment will persent it with the cash to the treasurer, who will count and test the money, enter the amount in his own book, and sign the slip, which will again be taken to the accountant for entry in his cash book and for the preparation of a formal receipt for the Treasury Officer's signature; such a receipt only will be a proper acquittance. If the memorandum is in duplicate, one copy may be made use of for the receipt given by the treasury.

1. Receipts for sums less than R500 do not require the Treasury Officer's signature. All will be signed by the accountant; and as those for sums received by transfer in account will not be signed by the treasurer, the District Officer will, by an office order, designate the person who shall attach the second signature in the case of sums under R500.

2. The Public Works, Post Office, and other departments, send a remittance book with their payments to the treasury, and in it the treasury receipt should be given. The usual memorandum (or *chalan*) is required, in addition to the remittance book, for use in the treasury.

3. When slips in duplicate are tendered with cash, the accountant may initial both, and receiving both back signed from the treasurer may complete his signature on one and return it as a receipt to the person who makes the payment, first obtaining, in the case of sums of R500 and upwards, the signature of the Treasury Officer.

4. Receipts for money paid for service stamps should always be given upon a printed form entirely filled up by the clerks of the treasury and should always be signed by the Treasury Officer, whatever the amount may be; but such receipts should not be given to officers of Local Funds, or to Government officers in capacities connected with such funds, as the sale of service stamps to such officers is prohibited.

Page 123, Article 308, Note 5—Continue—

The Public Works Department has also a special printed form of indent for postage stamps, their value being paid by means of cheques drawn in favor of the Executive Engineer or other disburser and endorsed by that officer with the words "received payment by value of service labels."

Art. 12.

7. In places where the treasury banks with a Branch of the Presidency Bank, the memorandum must, except when otherwise provided, be presented to the Treasury Officer, who will enface it with an order to the Bank to receive the money and to grant a receipt.

Payment of money.

309. The bill or other voucher presented as a claim for money will be received and examined by the accountant, and then laid before the Treasury Officer, who, if the claim be admissible, the authority good, signature true and in order, and receipt a legal quittance, will sign the order for payment at foot of the voucher. Care should be taken that all bills and vouchers passed for

payment are paid on the same day, and that no payment is made except under the written order of the Treasury Officer.

1. A Treasury Officer must not honour a claim which on the face of it is disputable; he will request the claimant to refer the question to the Accountant-General.

2. Nor may he undertake correspondence for an officer making a claim to any special allowance, but will request him to address the Accountant-General either direct or through his own official superior.

3. A register should be kept in each treasury showing the names of all gazetted officers drawing their pay from that treasury, and as each pay-slip is received from the Accountant-General, the amount of salary which it sanctions should be entered against the name of the officer concerned. As each salary bill is presented for payment, reference to this register should be made to see that the sanctioned rate is not exceeded.

4. The Treasury Officer should take special care to see that receipt stamps are so defaced that they cannot be used again, and offer no temptation to the abstraction of vouchers for the sake of the stamps upon them. Several cases of the loss of vouchers have occurred owing to the neglect of this precaution.

5. No payment is to be made without the orders of the Accountant-General to an officer transferred from another province.

310. It must be remembered that the Treasury Officer has to satisfy not only himself, but also the Account Department, that the claim is valid; and has further to prove that the payee has actually received the sum charged (see Art. 390). Careful attention must therefore be given to the rules regarding the completion of vouchers, referred to in Art. 9. The Treasury Officer must have sufficient information as to the nature of every payment he is making, and is without excuse if he accepts a voucher which does not formally record that information.

1. The Treasury Officer, before paying any bill of a covenanted civilian, must see that the deduction prescribed by Art. 615 (*a*) of the Civil Service Regulations have been made.

2. Treasury Officers, when cashing bills for Survey officers and others at a distance from the treasury, should furnish a note explaining the amount of cash and transfer receipts (if any) issued, and any deductions or alterations that may be made in the bill presented. The note should be in bi-lingual form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him; and when that person is unable to read, the Treasury Officer should himself explain to him the amount entered on the note.

The following form is recommended:—

Bill presented for salary, etc.		000
„ „ „ contingencies		000
„ „ „ sundries		000
Total .		000
Paid in cash	000	
„ „ drafts	000	
* Deductions (if any) .		

Page 124, Article 310.—Insert as a ...

Note.—When delay in payment is likely to cause ser...
in the case of arithmetically inaccurate abstract bills p...
on duty at some distance from the Treasury, the Treasur...
not return the bill for correction, but should himself corr...
informing the officer concerned, and if necessary the Acco...
Officer in the case of payments made at Sub-Treasuries) th...
...er.

311. After the voucher has been completely entered in the accounts, and the order to pay signed by the Treasury Officer, it should be passed on,

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together with the payee, to the treasurer's department, when the treasurer will make the payment and enter it in his account, which is a cash book (without subordinate registers) in which each transaction is posted as it occurs. The treasurer will stamp the voucher "Paid" and retain it for delivery to the Account Department when the books are compared.

1. When a payment is made "by transfer,"—that is by entry of the amount in the accounts as received under some head of receipt,—no payment of cash takes place and the item will not find a place in the treasurer's cash book, nor should the voucher be stamped "Paid" by him.

2. When a payment is to be made by transfer to a head of revenue or receipt for which a register is maintained (say, for example, Land Revenue) the payment order, should indicate the major and detailed heads affected, and should run—"*Pay R* *by transfer to credit of Land Revenue, Fixed Collections.*"

3. If a payment is to be made by transfer to the credit of a head for which a register is not kept (*i.e.*, when the credit is to be taken direct into the cash book), the payment order should run—"*Pay R* *by transfer and credit in a distinct item in the cash book.*"

4. On the entries in the accounts being complete, the voucher should be stamped by the accountant "*Paid by transfer.*"

312. The procedure in regard to the receipt, custody, and payment of money at district treasuries is generally applicable to sub-treasuries also, save that, with certain local exceptions, no bill may be paid at a sub-treasury with-

Page 125, Article 311, Note 1.—Add as follows :—

The cheques issued by the Public Works Department for the purchase of service stamps under Note 5, Article 308 of the Civil Account Code are an exception to this rule.

(*5th List, 15-6-1900*)

313. The Government of India have directed that, when a person not in the Government service claims payment for work done, service rendered, or articles supplied, the Treasury Officer should require—

(*a*) The submission of the claim by the head of the department, or other responsible Government officer under whose immediate order the service was done or the equivalent was given for which payment is demanded.

(*b*) Failing the above, in cases when it may be necessary to pay the amount of a bill drawn by a person not in the Government service, and also when the authority of the head of the department or responsible officer is insufficient, an order from the Accountant-General should be sought, by furnishing that officer with any necessary particulars for obtaining the sanction of Government, should such be needed.

(*c*) And in any event if a bill be drawn by a person not in the Government service, the Treasury Officer should use special precautions for satisfying himself of the identity of the applicant for payment.

(*d*) In all doubtful cases, the Treasury Officer should take the orders of the Collector, who must be expected to assume the responsibility of his position; and he would doubtless be supported by the Government, if he can show that he has exercised a proper amount of care and discretion in the matter. When this necessity occurs, however, he should immediately report the fact to the Accountant-General.

Cheques and Letters of credit.

314. When a cheque is presented, care should be taken to ascertain by examination of its printed number that it really was taken from the book notified as in use by the officer who is said to have signed it. Every cheque in favour of a Government officer must be made payable to order only; but when the payee is not in Government employ, the drawer may, at his request, make the cheque payable to bearer: Treasury Officers will therefore cash cheques payable to "A. B. or bearer," except when A. B. is a Government servant. If a

cheque payable to a person not in Government employ or payable to such a person "or order," is presented, the Treasury Officer may decline to pay it, if he is unable to satisfy himself of the identity of the payee, and of the completeness of the chain of

Page 126, Article 314.—Continue—

In drawing or cashing a cheque, it should be remembered that a common form of fraud consists in altering the word *one* into *four* by prefixing an *f* and changing the *e* into an *r*, the figure being easily altered to correspond. The word *twenty* if written carelessly has also sometimes been changed into *seventy*. The drawer of a cheque in which these words occur should therefore so write as to make the fraud impossible and the cashier should examine the words and corresponding figures with special care.

(*8th List, 15-3-1901.*)

5. Pass books sent to the treasury to be written up should ordinarily be returned to the drawing officer the same day.

315. Every payment made on the authority of any letter of credit must, without fail, be noted against it at the time of passing it under the Treasury Officer's initials. This has been specially provided for in the case of Public Works cheques, which are charged in the register of cheques paid (Form 62) and in the executive engineer's pass-book. A similar plan may be followed for other departments, but, either on the reverse of the letter of credit, or in Form 62 or a similar form, a note must be made and a balance struck each time a cheque is paid at the district treasury.

The Treasury Officer must bear in mind that the letter of credit shows the maximum amount he has authority to pay, or the officer credited has authority to ask for and any further payment is made at the Treasury Officer's risk: he should therefore be careful so to record the progressive total of his payments that there may be no risk of overpayment.

1. A letter of credit is only an *authority to honour drafts*, and payment can only be made on cheques or drafts drawn against it. An officer in whose favour a letter of credit had been issued on a treasury where the Government balance was kept at a branch bank, drew a cheque in his own favour for the whole amount and opened a separate drawing account; this procedure was most irregular, and the Treasury Officer should have reported to the Accountant-General as soon as circumstances caused him to suspect the irregularity, as the entry in the Bank's account or the voucher attached to it should have caused him to do the same day.

316. Letters of credit lapse at the close of the financial year in which they were issued, save in the cases mentioned in the table below. When a letter of credit lapses at the close of the financial year, a cheque drawn before, but paid after, the end of the year, will be taken against the letter of credit of the year in which it was drawn.

Department.	Date of lapse of Letter of Credit.	Reference to Code.
Public Works Department	If not operated upon in the meantime six months after expiry of financial year in which issued.	Art. 449 (*1*).
Post Office Department	At close of month for which issued	„ 511 (*4*).
Survey Department	At end of month following the period for which issued or in the case of special letters of credit after one month from date of issue.	„ 412 and 413.

Entry in Accounts.

317. Every item received or paid must at once be entered in the cash book, or in some register subsidiary thereto, and numbered in a consecutive monthly series for *each* register; and the corresponding returns for the Accountant-General (that is, the cash account, lists of payments, and schedules) should be written up before office closes, in order to ensure their punctual despatch on the 10th of the current or the 1st of the following month.

1. All receipts of a miscellaneous nature will be recorded in detail in the cash book and in the monthly cash accounts; but all those of frequent occurrence, or belonging to departments for which separate returns are submitted, will be recorded in registers from which daily totals will pass into the cash book and monthly totals only into the cash account; in these registers columns should be provided for any necessary detailed heads; but no other details, such as the amount of daily receipts, or the names of persons paying in money, will be required.

2. The net cash payment only should be entered in the list of payments, though all deductions must be detailed in the bill; there must not be a gross debit with a *per contra* credit, even when a sum is being recovered under the Accountant-General's orders. There are *only* two exceptions to this rule of net debits: in the case of local funds the gross amount of a voucher will be charged and the deductions credited; and when a deposit is subject to abatement, the full sum must be charged, and the sum abated brought to credit.

3. Fractions of a pie are not to be entered in the treasury accounts, and they should neither be received nor paid.

318. Forms 35 and 36 are those prescribed for the cash book and the separate receipt registers respectively; if the charges under any service head be so numerous as to make it convenient to open a separate register for them, the right-hand side of the cash book may be taken as a pattern. For deposit and bill transactions, and for some others, special register forms are prescribed, as laid down in the following chapters.

1. The words "separate register" here and elsewhere do not necessarily imply a separate volume. It is often convenient to include several registers within the same volume, a set of continuous pages being set aside for each.

319. The vouchers pertaining to *each* schedule should be numbered consecutively in a monthly series as they are entered therein, and should, when received back from the treasurer after the closing of the day's accounts, be arranged in their numerical order, and kept in that order under lock and key till despatched.

Sub-treasury Accounts.

320. From the sub-treasuries a daily sheet (supported by vouchers) is received, reporting the receipts, payments, and balance of the day; and the receipts and payments (after examination) are to be posted from it, on the day of receipt, into the accounts of the district treasury in the same way as if they had taken place at it. But they do not pass into the treasurer's cash book.

321. Transfers of cash between the several treasure chests of a district are not to be entered in the cash book of the district treasury, either as payments when the remittance is made, or as receipts when received. They will necessarily appear as payments and receipts in the cash books and daily sheets of the sub-treasuries concerned, but will be excluded in posting the district accounts, in which they will thus remain part of the balance. A complete

check over these remittances is obtained by means of the accountant's balance sheets. (See Art. 323.)

322. Payments are generally made at sub-treasuries on cash orders issued by the district treasury; the method of adjustment of such orders is explained in Art. 363.

Closing for the day.

323. The process of closing accounts for the day is as follows :—

(*a*) The daily total of each register will be entered in the cash book, which will then be totalled, and the balance memorandum at the top of the accountant's balance sheet (Form 37) will then be drawn up. To the account balance thus brought out, the additions and deductions indicated in the form will be applied so as to bring out the cash balance at the district treasury.

(*b*) Meantime, the treasurer will also sum both sides of his cash book, and draw up his balance memorandum in Form 38, appending on the lower part of his balance sheet a detail in kind of the notes, coin, etc., composing the balance.

(*c*) If the results shown in the two balance sheets agree, the Treasury Officer should sign the two cash books and the two balance sheets. He should first satisfy himself of the correctness and good order of all these documents, and should give special attention to the reconcilement of the account balance of the district with that actually in the head-quarter treasury; the latter excludes the balance in sub-treasuries or under remittance within the district which the former includes.

The following is a memorandum of some of the more important parts of the verification, The Treasury Officer should—

(1) compare each entry of a payment, either in cash book or in register, with the payment order (Art. 309), ticking off each voucher as it is passed. (This will not be necessary if the Treasury Officer adopts the alternative plan of having the account entry presented to him for initials at the same time that he signs the order of payment.)

(2) examine at least two of the totallings on each side marking the total as "*Exd.*"

(3) see that the totallings are correctly carried from register to cash book,—initialling the totals as he thus compares them.

(This must be done in the case of receipt registers, even when the total for the day is blank; but it is not necessary to initial blank payment registers. If the number of blank receipt registers is great, the following plan may be adopted. Such registers as are only rarely required for entry may be bound in a single volume and kept under the Treasury Officer's own lock. When the volume is required for an entry, he should give out the register for the purpose, and he should receive it back at the time of signing the daily accounts, carefully seeing in doing so that all new entries in it are correctly carried to the cash book, and initialling them accordingly. It is obviously necessary to guard against fraud or mistake of omitting to bring an entry from these registers upon the cash book; and this precaution is not complete if the Treasury Officer examines only those registers from which an entry is made upon the cash book.)

(4) have the totalling of the cash book verified by himself or some principal subordinate officer, other than the accountant, who should initial it as correct.

(5) see, twice every week, that all vouchers are properly arranged (Art. 319).

(*d*) Before signing the treasurer's daily balance sheet, he should roughly verify the balance in the sole charge of the treasurer, as shown in that sheet, and satisfy himself on the following points :—

(1) that no uncurrent coins are left in charge of the treasurer;

(2) that no more small silver and copper coin is so left than is actually required for current use;

(3) that the whole balance in sole charge of the treasurer never exceeds his current requirements.

(e) He should always be careful to sign the treasurer's balance sheet on the evening of the day itself to which it refers; but the signature and comparison of the accountant's books need not be made till the following morning unless the office is to be closed for two or more days. The accountant's balance sheet must not be signed until it has been carefully agreed with the treasurer's.

1. In the accountant's balance sheet there is not one figure which the Treasury Officer has not ample means of verifying: the opening entries agree with the closing ones of the preceding day; the receipt and charge are taken from the cash book; the amounts shown as sub-treasury balance can be ascertained in a few moments from the daily sheets of sub-treasuries and any change made, since the previous day, in the amount under remittance within the district must be supported by an entry in the sub-treasury sheets, or in the treasurer's cash book. The balance in the district treasury is shown in the treasurer's balance sheet; and in that part of it which is under joint locks no change can be made without the active intervention of the Treasury Officer himself.

Closing for the month.

324. As it is absolutely necessary that the figures given in the different receipts, accounts, and returns exchanged with other departments, should exactly agree with those shown in the treasury account, the formal closing of the accounts of the several sub-treasuries for the month should be fixed for the latest date which will leave no risk of non-receipt of that day's returns at the head-quarter treasury before the end of the month: any transactions of a later date must be excluded from the returns. The transactions of every sub-treasury on all days, from the 1st to the fixed closing date, are incorporated in the account of the head-quarter treasury on the day on which the daily sheet is received; those of later days can only be brought on the accounts of the next month, even though the daily sheet be received before. To this rule, however, there is the one exception of March, for which the head-quarter accounts are kept open until receipt of daily sheet of every sub-treasury for 31st March, in order that all receipts and any payments taking place at sub-treasuries within the official year may, without exception, be brought into the accounts of the year.

325. In addition to the usual daily closing, the month's totals of the registers should be carried into the cash account in case of receipts, and into the list of payments in case of payments; the cash account should be closed with an abstract in the subjoined form, the cash verified by actual counting, and the cash balance report made out as directed in Arts. 329 to 331.

Form of closing abstract of the cash account.

	R	a.	p.
Opening balance	13,425	1	1
Cash receipts	24,623	2	4
TOTAL RECEIPTS . .	38,048	3	4

	R	a.	p.	R	a.	p.
Payments, 1st to 10th, as per list . .	12,462	14	0			
" 11th to 31st	3,231	3	6			
TOTAL PAYMENTS				15,694	1	6
Closing balance as per cash balance report				22,354	1	10
TOTAL CHARGES				38,048	3	4

1. The Treasury Officer has no difficulty in applying an effective check to the cash account when it is laid before him. Its opening and closing balances are not deductions from accounts, but are statements of fact certified by the district officer to have been verified by actual enumeration of coin. Does the difference between the receipts as shown in the cash book and sums of the two lists of payments account for the difference between these facts? Do the entries from the registers agree with the totals of the details of those books? If, at any time, the Treasury Officer be unable to compare all, at least he may compare some; notably he should compare the entries in the *plus* and *minus* memorandum of deposits, stamps etc., with the entries in the account—*e.g.*, the *plus* and *minus* memorandum shows a reduction in the stock of judicial stamps to a value of R5,000; if the credit in account be less, where is the receipt from another treasury for stamps supplied?

Returns to Accountant General.

326. The cash account, the second list of payments, and a variable number of schedules which have already been prepared from day to day, and vouchers supporting them, should be despatched to the Accountant-General on the first working day of the following month (the first list with vouchers and schedules should already have been despatched on the 10th or 11th of the month). With regard to the punctual transmission of the accounts, the Government of India has requested Local Governments to visit with severe displeasure any avoidable delay on the part of any district officer in the despatch of his first and second lists of monthly payments with schedules and vouchers; also of the cash balance report and the cash account with schedules and papers complete.

1. The returns due for despatch on a holiday may be sent one day (but not more than one day) late.

2. Directions have already been given that the vouchers pertaining to each schedule should be numbered in a separate series, and kept under lock and key in the order of payment till they are despatched; before despatch of lists of payments and schedules, the Treasury Officer should, by inspection, satisfy himself that the required vouchers are all attached. He will find it profitable at intervals during the month to take up a schedule, and see that all its vouchers are present, and in proper order. As no payment can be made without a voucher, there can be no excuse for the absence of any unless it be that for a specie remittance.

3. The bills for the salary and allowances of a Gazetted Officer, who is about to retire or to proceed on long leave out of India, should be submitted to the Accountant-General, for special audit, on the date of payment or as soon as after it as his intention becomes known to the Treasury Officer.

327. In addition to these returns *plus* and *minus* memoranda must be submitted with the monthly account showing the transactions on account of deposits (Art. 369), of Local Funds (Art. 274), of each kind of stamps (general, adhesive, bill, court-fee, postage and telegraph stamps), and of excise opium. The deductions from balance should tally with the corresponding entries of receipt in the accounts (except as regards telegraph stamps referred to in Article 546), and the closing balances should be certified as agreeing with the

various stock registers and accounts maintained in the treasury. Memoranda may also with advantage, be required of the outstanding balances of any class of advances which the district officer has authority to make (*e.g.*, land improvement advances). For all these the same form may be used, showing in vertical columns—(1) Name of fund or stock, (2) Balance from last month, (3) Additions to balance this month, (4) Total, (5) Deductions from balance, (6) Balance at end of month.

No difference should ever exist between the closing balance of one month and the opening balance of the next; any addition to, or deduction from, the balance should be made by a special entry to be explained by a foot-note.

Abstract account.

328. Immediately after the account is completed, the abstract account should be prepared from it and despatched by post to the Accountant-General on the 2nd of the month, unless special orders have been issued to the treasury to telegraph the figures. The postal form will be the following, the figures being stated in even hundreds of rupees :—

Postal Form.

Receipts.	R	Outgoings.	R
(1) Civil Revenue	30,200	(10) Civil Expenditure	56,500
(2) Civil Debt and Remittance	63,400	(11) Civil Debt and Remittance	14,700
(3) Post Office	12,600	(12) Post Office	13,500
(4) Forest and Marine	1,800	(13) Forest and Marine	4,200
(5) Military	3,600	(14) Military	64,900
(6) Public Works	24,200	(15) Public Works	53,300
(7) Guaranteed Railways	...	(16) Guaranteed Railways	...
(8) Telegraph	700	(17) Telegraph	2,500
(9) Opening Balance	1,27,200	(18) Closing Balance	54,100
	2,63,700		2,63,700

Telegraphic Form.

302 634 126 18 36 242 7 1272 565 147 135 42 649 533 25 541, no account being taken of the Guaranteed Railway figures, except in those treasuries which have special instructions with reference to them.

1.—The following instructions should be followed in compiling this abstract from the cash account :—

(*a*) Taking the figures in order of ascertainment—the first will be the total of receipt and issues on account of the Military Department (5) and (14). As these are in every treasury shown in separate schedules and separately totalled, they can be stated without difficulty.

(*b*) The next are the receipts and issues on account of the Public Works Department, (6) and (15) which includes State Railways, but not Guaranteed Railways. (*N.B.*—The East Indian is a State Railway and not a Guaranteed one.) The issues are all made on cheques, and are separately scheduled. The receipts also are usually scheduled; so that the Treasury Officer can upon his cash account show separately the *whole* of the Public Works transactions.

(*c*) The next figures to be taken out are those of the Post Office (3) and (12). This head is represented on the receipt side by the separate schedule of the Post

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Office receipts including postage stamps; and on the expenditure side by a separate schedule, so that the items can readily be taken out. The figures of Telegraph (8) and (17) can be taken out with equal readiness as they are represented by separate schedules also.

(*d*) (7) *and* (16) *Guaranteed Railways*.—Very few treasuries have anything to do with these, but there is no difficulty in stating the receipts and issues, and the Accountant-General in each case will give special instructions to the treasuries concerned.

(*e*) The figures of Forest and Marine (4) and (13) are the receipts and issues—

From and to Officers of the Forest Department;
" " to Officers of the Marine Department (*i.e.* payments on account of sea-going vessels and dockyards, made on warrants issued by the Examiner, Marine Accounts, or on cheques issued by him or by the Director (or Assistant Director) and the Deputy Director, Royal Indian Marine.

(*f*) After the figures of 3, 4, 5, 6, 7, 8 and 12, 13, 14, 15, 16 and 17 are taken out, the remaining ones belong to the purely civil section of the accounts, and are either Revenue and Expenditure or Debt and Remittance.

(*g*) Revenue and Expenditure are for the most part well understood, but it must be remembered that they include a few items which are dealt with in the treasury accounts in a special manner with reference to subsequent procedure in the account offices. Such are interest upon Government paper, Simla payments (in the Punjab), Presidency payments (in Bengal), and, in some places, the payment of particular pensions. In the following cases receipts and issues are not, strictly speaking, Revenue and Expenditure; but, as they are receipts from special officers of the revenue which they receive, and issues to them of funds for expenditure, and as, for the purpose of these preliminary returns, we are to look to the treasuries, and cannot wait for the further information to be gathered from the separate accounts of the officers concerned, the Treasury Officers must regard them as Revenue and Expenditure. The receipts and issues so to be dealt with are—

From and to Officers of the Opium Department;
" " to Collectors of Sea Customs;
" " to Commissioner of Opium (Bombay);
" " to Officers of the Northern India Salt Department, and the Salt Departments in Madras and Bombay;
" " to Superintendents of Stamps;

and other officers whom each Accountant-General will name.

(*h*) The receipts and issues of Incorporated Local Funds must be dealt with on the same principle. They are for the most part Revenue and Expenditure, and the Treasury Officers have not always the information that would enable them to separate out the few items of Incorporated Local Funds that are not Revenue and Expenditure: it is better in such cases to assume the whole to be Revenue and Expenditure. As Excluded Local Funds are not to be treated as Revenue and Expenditure, but as Debt and Remittance, each Accountant-General will carefully indicate to the Treasury Officers, which of the Local Funds of which he is authorized to keep account are incorporated, and which are excluded.

(*i*) The Debt ahd Remittance items, which complete the account, are those—

(1) in which the receipt of money involves a liability to subsequently repay it (such as Imperial or Provincial Loans, Savings Bank Deposits, Excluded Local Funds, Municipal Funds, Deposits, Receipts for bills issued on other treasuries), or

(2) in which the payment of the money is discharged by a subsequent receipt or recovery, such as advances, loans, remittances to other treasuries (remitances of other kinds are already provided for);

(3) repayments of items of the first kind, and recoveries of items of the second kind.

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(j) In the forms of cash account and list of payments supplied for treasury use, there are almost always two columns, and where there are not, a second column can be ruled by hand. The Treasury Officer, in posting his cash account, should enter in the first of the two columns the items which he is above instructed to classify as Civil Revenue and Expenditure; and the other items should go into the second column. The two columns should then be totalled separately, thus:—

	R	a.	p.	R	a.	p.
Total	2,734	1	10	3,672	2	5
Add first column	......			2,734	1	10
TOTAL OF BOTH	......			6,406	4	3

He will thus obtain at once, in the total of the first column, the figures that are to be shown as Civil Revenue and Expenditure; and when he has deducted from the total of the second column the figures of Military, Public Works, Post Office, Forest, Telegraph, Marine, and Guaranteed Railways, the remainder will be the total of the Debt and Remittance items.

Cash Balance Report.

329. The detailed cash balance report for the last day of the month should be despatched positively on the first working day of the succeeding month. It should be signed by the district officer with a certificate that he has personally verified the several details of the coin and notes held. Whether it agrees with the account, or by any error in them disagrees, it must declare the literal facts; and it will include with the coin actually found in the treasury the balances of the several sub-treasuries on the last dates for which their returns have been included in the head-quarters accounts.

1. The following is a sufficient and ordinary procedure of a Treasury Officer or Collector in verifying a cash balance by counting:—

(a) *Silver coin.*—The coin being in bags, each containing a certain fixed amount. First take any bag at random, have R50 or R100 counted in detail and used as a weight in a small scale against which other similar sums are weighed, until the whole contents of the bag are exhausted. Care should be taken that the requisite number of parcels of R100 or R50 is made up. The whole amount thus tested should then be taken as a verified weight of R1,000 or R2,000, as the case may be, and be placed in one pan of a large pair of scales.

The whole number of bags should now be counted, and one, in every twenty, taken at random, opened, and its contents poured into the scales and weighed against the verfied R1,000 or R2,000. If their weight is less, they should be tested by weighment in sums of R100 as in paragraph 1; and if after such examination they are found correct, they should be substituted for those taken before as the verified weight.

Broken amounts may be verified by weighment in smaller quantities of R50 or R100, or R200.

With proper arrangements, about ten lakhs of coin can be tested in one hour in the above manner.

(b) *Copper coin.*—There is no rule. The Collector may adopt any method of verification which he thinks satisfactory, and provided he remembers that he is personally responsible for the correctness of the balance he states, is not required even to count the bags every month; but he should do it occasionally, and should also examine their contents occasionally.

(c) *Notes.*—All notes of R100 and over should be counted with the Collector's own hand. For smaller notes the following plan is sufficient:—

The notes being in bundles of a certain marked number, a few at the top may be folded back, and the rest counted by clerks or their assistants.

Article 329.

The Collector should then see, in the case of each bundle, whether the addition of the folded-back notes to the number already counted and marked makes up the whole alleged number of the bundle.

The clerks or assistants should not be persons who are responsible for the correctness of the bundle, and the Collector should satisfy himself that the notes in the bundle are all of the alleged value,—*i.e.*, for example, that a ten-rupee note is not counted as one of a fifty-rupee bundle.

These rules should be printed and pasted on to a board, and hung up in the strong-room, in a conspicuous place.

2. Under Financial Department No. 1760, dated 6th July 1871, the Accountant-General is bound to report to the Government of India, as well as to the Local Government, the name of any officer whose negligence causes delay in the submission of the provincial cash balance report.

3. If there is a sub-depôt of small silver and copper coin located in the treasury, its balance on the 31st of March and the 30th of September must be verified by the district officer, and a note inserted in the cash balance report for those months stating that the verification has been made. The verification reports should also be sent to the Accountant-General.

330. The cash balance report should show separately the value of each kind of coin, giving the tale as well as the value of the uncurrent coin—details being given in a footnote of the different kinds classified under Art. 583; it will give the number of pieces of each denomination of notes, and may with advantage separate notes of foreign circles from those of the home circle by showing the tale in double columns.

1. In districts where the treasury banks with a branch bank, the latter should show separately, in its balance statements, the amount of foreign notes entered in the special register (Art. 616, note 1), and of four anna and two-anna pieces and copper coin, excluded from the balance, under clause 5 (or 9) of the contract, in order that the Treasury Officer may watch the amount of available balance, and may in the cash balance report show distinctly the amount of available balance, as well as the amount of total balance.

331. The total balance should be stated in words, and its distribution between the head-quarters and sub-treasuries should be exhibited so as to show the amounts held in each in home and in foreign notes, in whole rupees, … der … be … om,

Page 134, Article 331—

In the third line after "foreign notes" insert "in le[…]

gold."

In line 4 in the note after "(2) foreign notes" insert "(3[…]

change the subsequent Nos. accordingly.

… scap; … olscap … notes, (2) foreign notes, (3) whole rupees, (4) small silver, (5) copper; (c) net issues or receipts in copper excluding remittances from other districts. In this form the head treasury will come first and be followed by the several sub-treasuries.

332. There should also be memoranda detailing—

(*a*) the remittances to other districts, despatched in the past month, with any of previous months for which first acknowledgments have not been received, the date of despatch being given in each case;

(*b*) the remittances received from other districts in the past month, with dates of despatch and receipt, and the despatch of the first and of the final acknowledgment;

(*c*) the dates, not being holidays, on which the treasury did not notify that it was prepared to cash notes.

333. On the cash balance report of the 30th June, 30th September, 31st December, and 31st March, note should be made of the total amount of

outstanding bills advised, not payable at sight, *i. e.*, payable from first available funds or at so many days' sight.

334. On the 15th of each month, each Treasury will also furnish the Accountant-General with a memo. showing the present balance and the probable balance at close of the month, and mentioning any facts specially affecting the balance. When this report cannot reach by the 17th, it may be despatched on the 14th, or even telegraphed thus in thousands :—

"Balance 000. Expected 000. Total of the two 000."

[*N. B.*—This form differs slightly in different provinces.]

District Officer's verification.

335. The duty of verifying and certifying the monthly cash balance, and of signing the monthly cash account must be performed by the district officer in person, and must on no account be delegated to any subordinate officer unless upon the ground of properly-attested actual physical inability to perform the duty. The Accountant-General is forbidden to accept these returns and accounts under any other signature, save under the circumstances laid down in the next rule.

1. The totals of all accounts and returns, and the balance of the cash account should be entered in words as well as figures, and there must not be left before the entry such space as would allow a fraudulent alteration of the amount.

336. If the district officer be absent on tour on the 1st of the month, the cash balance may be verified, and the accounts signed by the senior gazetted subordinate of the district staff present at head-quarters, not being the officer in charge of the treasury : the fact of the district officer's absence must be distinctly noted. But on no account, without special permission of the Local Government in each case, may a district officer allow more than two months to elapse without a personal verification of the cash balance to be reported to the Accountant-General. When, then, the monthly accounts and returns, on more than two occasions successively, are not signed by the district officer, the officer signing the accounts must quote either a verification report made by the district officer himself within two months of that date, or the special order of the Local Government authorizing a departure from the rule.

1. When the verification of the cash balance takes place on a date other than the 1st of a month, it should be reported to the Accountant-General in the usual form of cash balance

Page 135, Article 336, Note 2—

Omit the words "certain Districts in" in the first line.

(7th List, 15-12-1900.)

balance of the Resident's treasury at Trivandrum to the Assistant Resident.

3. If neither the district officer, nor any gazetted officer of the district staff, other than the Treasury Officer himself, is present at head-quarters when the accounts are ready for signature, the cash balance may be verified and the accounts be signed by the Treasury Officer; but the absence of all other officers as above must be certified on the face of the accounts; and the cash balance should be verified by another officer and reported to the Accountant-General as soon as any such other officer returns to head-quarters.

Notices.

337. Notice should be painted up conspicuously in the office of the hour at which the treasury closes for receipt and payment of money, which should be at least an hour before the end of the day's work, in order to give time for closing and agreeing the accounts.

1. If any local law require that the treasury on any day be kept open till a named hour, the accounts cannot, of course, be closed till after that time, but should then be closed and agreed in the usual manner before any one leaves office.

338. Treasury Officers should themselves see that the notices which they are required to exhibit, regarding the encashment of currency notes, the supply of small coin and copper, and the like (Art. 569, note 1, and Art. 609), are really exhibited conspicuously in places which the public enters freely, and that no favouritism is shown in the conveniences which the treasury can offer.

Treasury Inspection.

339. All district treasuries will be inspected periodically by Commissioners of divisions or other superintending officers, and their observations on all matters connected with the accounts and treasury branches of revenue treasuries will be communicated to the Accountant-General of the province, together with any order which, on the occasion of such inspections, they may give to the officers in charge of the treasuries.

340. The Accountant-General will communicate these reports to the Comptroller-General half-yearly, in April and October, unless other seasons are more convenient. In submitting the information, it will suffice to mention—

(*a*) The treasuries inspected.
(*b*) The defects revealed, or other matters worthy of remark in each case.
(*c*) The orders passed.

1. These orders were repeated, with reasons in support, in Government Order F. D., 1796, dated 24th July 1876.

2. The inspecting officer should see that the boxes in which the money is kept are in good order, that the guard is properly posted, that the treasurer is not allowed to keep too much money in his hands, that the spare stores of bill forms are kept under proper custody, that the deposit registers and pension registers are all up to date, that the standing orders of the department are observed, that the circulars from the Accountant-General are understood and filed to date, and generally, that the office registers and records are in good order. He should also notice the degree of supervision exercised by the Treasury Officer in respect of the examination of coin presented by the public and its withdrawal from circulation, if tampered with or unduly worn,—see Art. 577.

3. But the Accountant-General may send to District Officers a table of questions, such as that printed as Appendix H, and on receipt of their replies, issue orders and draw up a report to the Comptroller-General.

341. The Accountant-General may, with the approval of the Local Government, either personally or by his deputy, make a general inspection of particular treasuries, or may with the like approval, should circumstances make it desirable, depute a qualified officer of his establishment to examine and report on special matters requiring local and detailed investigation, either singly or in subordination to an officer of the local administration. In case special inspection

tion of *several* treasuries appears desirable, the Accountant-General should report the fact, with his reasons, to the Comptroller-General, as soon as he resolves to apply for the permission of the Local Government.

1. The Government of India have ruled that the responsibility for the proper management and working of the district treasuries rests entirely with the local Revenue Officers acting under the orders of the Local Government, and that no portion of this responsibility should be imposed on the Accountant-General. It has also been ruled that, as regards inspection of treasuries, no change should be made which would tend to relieve Commissioners and District Officers of their responsibility for management and inspection.

Page 137, Article 341—

Add Note 2—

2. Rules for the administration of treasuries and the system of their management and periodical inspection are contained in Financial Department Resolution No. 355, dated 18th January 1882. It has been laid down that the appointment of very junior officers to the charge of treasuries is objectionable, but if in a temporary emergency such an appointment is made, the departure from strict rule should be reported to the Accountant General and the reasons for it explained to that officer.

(*7th List, 15-12-1900.*)

Chapter 19.—Pension Payments.

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Permanent pay-orders.

342. Payments of pensions are made only upon permanent pay-orders issued by the Accountant-General, the Treasury Officer's halves of which will be pasted in serial order in two files, one for political, and the other for service pensions. The rules regarding these orders are in the Civil Service Regulations, Art. 1020.

1. When a male pensioner is specially exempted by the Local Government from personal appearance, the fact should be noted on his permanent pay-order, and in all cases of non-appearance of a male pensioner, (Civil Service Regulations, 1027), a note will be made on the permanent pay-order of the form in which proof was given, within each year, of the pensioner's continued existence: *e.g.*, "Pensioner visited the Collector on———;" and the initials of the Treasury Officer, or of the officer verifying the fact, should be put against the note.

Registers of permanent pay-orders.

343. Each Treasury Officer will keep two registers (Form 39) of the permanent pay-orders issued on his treasury, one for political, and the other for service pensions, which registers will serve as indexes to the two files of orders. After seeing that a new order is correctly entered in one of these registers, he will put his initials in the column of "Name of pensioner," and rule a red ink line across the page below the entry. The column of Remarks will be blank as long as the order of payment is in force; but when *both* portions of the order are returned on account of death of pensioner, or application for transfer, which causes strike it permanently off the treasury list, the date and cause of return should be entered in black ink under the Treasury Officer's initials. If the original only be returned on account of non-appearance of a service pensioner (Civil Service Regulations, 1038 and 1039) the date will be entered in red ink, and on reclamation this date will simply be struck out. When both portions are transmitted for renewal in consequence of damage, or otherwise, or the original in case of loss of the counterpart, the date may be entered in pencil in explanation of the imperfection of the file of orders.

Manner of payment.

344. On appearance of a pensioner claiming pension, his personal marks should be checked by the disbursing officer, and the signature to the receipt compared with the original pay-order. A pensioner drawing pension for the first time should also be required to produce the copy of the order by which the sanction to his pension was communicated to him.

345. Special risk of fraud exists in the payment of pensions of women who do not appear in public; special care should therefore be taken in the identification in these cases. The descriptive rolls, when originally prepared, and the periodical certificates of the continued existence of such women, should be attested by two or more persons of respectability in the town, village, or pargana.

346. Pensioners' receipts may be taken either on separate bills (which bills may be attached to a schedule for each kind of pension, or, if few in number, may support separate entries in the cash book and list of payments), or on a single bill (Form 40) for all on account of each kind. On the latter plan the receipt of each pensioner appearing personally will be taken in the column provided for that purpose, while separate receipts will be appended in support of the charges on account of those paid at subordinate treasuries (Civil Service Regulations, 1034), or (in authorized absence) on life-certificates, note being made in the latter case on the separate receipts of the name of the person really receiving the money. On all such documents should be entered the number of

Page 139, Article 346, Note 1—

For the concluding portion of the first sentence commencing 'in which a guarantee, etc.' substitute "of pensioners not resident in India specified in Article 1031, Civil Service Regulations."

(*10th List, 16-9-1901.*)

of their pensions, if the disbursing officer entertains any doubt which he has no convenient means of removing, he should refer the case to Government through his immediate superior for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

3. Where the determination of a pension cannot be fixed for a precise date, the pensioner's receipt must be accompanied by a certificate that the event (whatever it is) which determines the pension has not happened.

4. A declaration in the following form should be obtained half-yearly from female pensioners whose pension is terminable by their marriage, and should be attached to the bills for pension paid for December and June:—

"I hereby declare that I am not married, and that I have not been married during the past half-year.

"________________ Widow
"________________ Daughter } *of the late*________________."

"We certify to the best of our knowledge and belief that the above declaration is correct."

(*To be signed by two responsible officers or well-known persons.*)

5. Separate receipts with their certified copies (unstamped) are necessary for Hong-Kong, Mauritius, Ceylon, and Singapore pensioners: they must not be included in a consolidated receipt.

6. For payment of pensions due to deceased pensioners,—see Art. 27.

7. The Local Government should instruct the Police or some other suitable subordinate agency to report promptly to the District Officer the death of any civil pensioner; and District Officers should enquire immediately into the cause of the non-appearance of any pensioner to draw his pension.

347. Every payment is to be entered (Civil Service Regulations, 1025-2) on the reverse of *both* portions of the order and attested by the signature of the

Articles 345—347.

disbursing officer; in case of pensions paid at a sub-treasury (Civil Service Regulations, 1034) where will be found only a copy of the order in English or vernacular with the District Officer's order thereon, the sub-treasury officer will make the entry on the counterpart and on his copy, while the Treasury Officer at the head-quarters treasury will, from the receipt, make the necessary note on his original of the order.

1. A single line is quite sufficient for the entry of each payment upon the reverse of the order.

Annual Return.

348. An annual return of pensioners in Form 40A should be sent to the Accountant-General from every treasury whence pensions are disbursed. The return should be separate for Civil and Marine pensions chargeable to the Civil Department and for pensions of the Hyderabad Contingent, and for each of these classes separate returns should be submitted for European (including Eurasian) and Native pensioners. A similar return for Native Military pensioners should be prepared and submitted to the Controller of Military Accounts concerned in the case of Military pensions paid under the provisions of Article 503(2), Civil Account Code.

Gratuities.

349. Gratuities will be paid by Treasury Officers on authority received from the Accountant-General, to whom, under Article 1019 (*a*), Civil Service Regulations, the Government communicates its sanction. The payee should also be required to produce the copy of the order by which the sanction to the gratuity was communicated to him.

Gratuities are only payable to and upon the receipt of the persons legally entitled to receive them and not to or upon the receipt of the Head of the Office or Department in which the gratuitants formerly served.

Political Pensions.

350. With the special sanction of the Accountant-General in each case, the following procedure may be employed in the case of groups of political pensioners who are paid by, and are in charge of, a political officer :—

1. In lieu of a pension pay-order for each pensioner, an order for the payment of the whole group will be issued in Form 39; each entry having a number in this form, $\frac{330}{1}$, $\frac{330}{2}$, and so on, where 330 is the register number of the whole document.

2. The officer in charge of the pensioners will draw up a monthly bill in the following form, in which *all* the names will be entered in their proper order, even though nothing is drawn for the pensioner entered :—

(1) No. of pensioner. (2) Name. (3) Monthly pension. (4) Amount of arrears drawn; (*a*) months; (*b*) amount. (5) Amount drawn for current month. (6) Remarks; this space will be used for acquittance in the political officer's own copy of the bill.

3. The following certificate will be appended to the bill :—

"Certified that all amounts drawn in last month's bill have been duly disbursed, and

receipts taken, with due precautions as to the identification of the payees, with the exception of the following amounts, now refunded :—

No.	Name.	Amount refunded.		Remarks.

4. The total to be paid will be made up as follows :—

Arrears, as per column 4*b*	R	0	0
Current month, as per column 5	„	0	0
Total	R	0	0
Less undistributed amounts now refunded	„	0	0
Net amount to be paid	R	0	0

Any refunded amount can be drawn at any time upon quotation of the month's bill in which the amount was refunded.

5. If any alterations have been made in the list of pensioners during the past month the political officer will append a statement showing—

No. of Pensioner.	Name.	Nature of alteration or lapse.	Reason or quotation of order.

6. No new name can be brought on the list, and no new pension drawn, until the Accountant-General has registered and given a number to the new name, and communicated it to the political officer in charge.

7. If there have been no alterations the political officer will append to his bill a statement that "there have been no alterations in the list of pensioners under my charge in the past month."

Military Pensions.

350 A. Instructions regarding the payment of Military pensioners will be found in Chapter 25, Article 503.

Article 350A.

Chapter 20.—Deposits.

(To be read in conjunction with Chapter 15.)

Revenue deposit	351	Sub-treasuries	360
Personal "	355	Monthly returns	364

Plus and Minus memo. . . 369

Revenue deposits.

351. Each item of deposit received must at once be entered in a register in Form 41 and numbered; there will be a separate series of numbers for each register, beginning anew each year. The Treasury Officer will carefully check the amount and particulars of each entry (*vide* Art. 246) and then set his initials in the proper column against each. A daily total only will be carried from each register to the cash book.

1. The entry in the column "Nature of deposit" should be sufficient to explain why the amount is deposited.

352. Every item must be recorded in the name of the person *from* whom, not that of the Goverment official *through* whom, it is received; it must be passed through the accounts, even though repaid on the day of receipt, and be kept distinct, however small it be, till finally disposed of, never being consolidated with others.

353. The rules regarding repayments and the form of voucher required are contained in Chapter 15.

354. When a deposit is adjusted by transfer to some head of account, the head of account to which it is transferred, and the item in which it is included in the treasury account, should be noted both in the register of receipts and in the register of repayments, and it should be separately credited in the cash book or register. The voucher submitted with the list of repayments will state these facts under the signature of the Treasury Officer.

Personal deposits.

355. Receipts and payments (1) on account of wards' and attached estates and estates under Government management, and (2) on any other account for which the special permission of the Comptroller-General for opening a banking account with the treasury, has been obtained (through the local account office), should be recorded in personal ledgers.

1. Personal ledger accounts for regimental funds may be opened in civil treasuries by officers commanding regiments of cavalry and infantry and batteries and companies of artillery. They should be opened in the name of the commanding officers and do not require the special permission of the Comptroller-General in each case. A half-yearly certificate of the balances of these accounts may be furnished by Treasury Officers on the application of the officer commanding.

356. A sufficient number of sheets of Form 42 should be bound up into a volume, and successive sets of pages assigned to the several accounts; it is not necessary to transfer the accounts to a new volume with a new year;

but if there be no page available when it is necessary to open a new account or carry forward an old one, all unclosed accounts should be simultaneously carried forward to a new volume.

357. Every personal account will thus have its own ledger page, the form of which provides, in addition to columns for date of transaction and number of cheque, one column for receipts, one for payments, and a third to show the balance after each transaction, with space for the Treasury Officer's initials. Herein the receipts are entered in regular order without being numbered; similarly the disbursements, made not from any one particular item, but from the aggregate balance in hand, are entered as they are made without further remark.

358. The Treasury Officer's duty is simply to see that withdrawals are made only on cheque signed by the responsible administrator, and that the withdrawals never exceed the balance in hand.

359. From these ledgers the daily totals of receipt and payment will be carried into the register of personal deposits (Form 43), from which again the aggregate daily total only will be carried to the cash book.

Sub-Treasuries.

360. Deposits made at a sub-treasury must be brought, item by item, through the daily sheet upon the district registers, and must be numbered in the general series. When the officer in charge has occasion to place in deposit an item which, according to rule, should be so dealt with, he may also be empowered to repay it on his own authority without formal authority from the district treasury. In this case he would himself keep up a register of such deposits, in addition to that at the head treasury.

361. In making repayment he would clearly indicate the sub-treasury account in which the credit originally appeared, so that it will be easy to trace the item and to charge off the payment correctly in the district account.

362. If any class of deposits is repayable at the sub-treasury, it must not be payable at the head treasury also.

363. The adjustment of cash orders issued on sub-treasuries may most conveniently be watched by opening a personal ledger for each sub-treasury. The orders issued would bear a serial number, and the amount would be credited in personal ledger account (Form 44), but need not be entered in Form 42. When paid at the sub-treasury, it would be charged in the sub-treasury cash book and daily sheet as a miscellaneous payment, but in the district treasury would be posted at the personal ledger account as repayment of deposit.

With reference to the annual certificate prescribed by Art. 254, the Treasury Officer must certify that the credit balance of each sub-treasury personal ledger account agrees with the sum of orders ascertained to be outstanding.

And a similar certificate must be recorded monthly on the copy of Form 45 (or on the *plus* and *minus* memo. sent to the Accountant-General) to the effect that the balances of orders on sub-treasuries in Form 45 correspond with the totals of the outstandings as shown in detail in Form 44.

Monthly Returns.

364. An extract register of revenue deposits received will be submitted with the cash account in Form 32; only the first five columns will be filled up

by the Treasury Officer, and they should be written up daily from the register of receipts. It is of importance that each deposit should be exactly confined to its own cage, as the Accountant-General has to detail repayments against it.

365. In some cases where many deposits are received for very short periods, permission has been given to detail in the returns submitted to the Accountant-General only those not repaid in the month of receipt; the permission should not be extended without clear proof of its necessity. In this case the returns for submission could not be written up till after the close of the month, and there would be breaks in the series of numbers representing the deposits received during the month which had been wholly repaid before its close. At foot of each extract register, both of receipt and repayment, would be entered a lump sum for "Deposits received and repaid during the month," in order that the extracts might agree with the accounts.

366. An extract register of repayments during the entire month, with vouchers appended, is submitted with the second list of payments: it is in the same form as the treasury register (Art. 250) and should also be written up daily. Although no extract register accompany the first list of payments, entry should be made in it of the total payment on each head made between the 1st and 10th of the month; the entry in the second list will be of the total payments made from the 11th to 31st.

367. For personal deposits, however, a special form of monthly return (Form 45) is provided, as in it the totals only of receipts and repayments on each personal ledger have to be entered: the totals of the two columns, Receipts of the month, and Payments of the month, alone will be traceable in the cash account and list of payments. The monthly totals brought out on this form should be the same as those brought out by summation of the daily total columns of Form 43.

368. The charges exhibited in Form 45 will be supported by the original paid cheques which should not be given up after payment; but in the case of estates under Government management in the Madras Presidency, the charges should be supported by a consolidated receipt from the administrator and the paid cheques should be sent to the Revenue Board which audits the accounts.

Plus and Minus Memoranda.

369. Together with the monthly deposit returns must be submitted a *plus* and *minus* memorandum showing the opening balance, receipt, repayment, and closing balance, under each head of deposits, including personal deposits. As this balance should always equal the aggregate of repayable deposit balances upon the deposit registers, it has to be reduced in the April return by the amount reported for lapse under Art. 255.

Chapter 21.—Bills.

Forms of bills	370	Doubtful bills	392
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Payment of bills–Check register	387	Exchange	402
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Forms of bills.

370. Two forms of bills are used for remittance of public funds in India, *viz., supply bills* (Forms 46 and 47) and *remittance transfer receipts* (Form 48). *Supply bills* are issued under the special orders of the local Accountant-General, at times and on conditions prescribed by him; the conditions of issue of *transfer receipts* will be found in Chapter 9. A list of the treasuries which issue and cash bills is given in Appendix D.

Issue of bills.

371. Before the commencement of a new official year, a register of bills issued (Form 49) will be opened, by paging it and setting apart a sufficient number of pages for every treasury usually drawn on; the pages should be ruled, and the lines numbered in the column headed "Special or District." The series of district numbers will thus be separate for each district, and will commence anew with each official year; a number cannot be used again, though the bill have been cancelled before another is drawn on the same district. In other columns will be entered the printed (or general) number, the date and amount of the bill, the names of the remitter and payee, and the authority for issue, whether this be contained in a paragraph of Chapter 9 or a letter of the local Accountant-General; the Remarks column will be left blank for note of issue of duplicates, of cancellation, and the like.

372. Supply bills and transfer receipts drawn on the same district will be ... issue register, and in the same series of district

Page 145, Article 372—

Add a note—

1. At Treasuries banking with Branch Banks, there will be a separate series of numbers for remittance transfer receipts and supply bills, the former being issued by the Bank and the latter by the District Officer.

(*6th List, 15-9-1900.*)

... y are ... them ... y the ... ust be ... pains to maintain a uniform ... om the counterfoil.

1. The counterfoils of bills issued should be periodically bound up, they need not be preserved for more than three complete account years.

374. At the time of signature, the register of bills issued, together with the application for the bill, the advice list (Art. 376) and the book of forms, will be laid together before the Treasury Officer; the advice-list must be *signed* before the close of office, but he will initial each entry therein, and in the register and the counterfoil, at the same time as he signs the bill, after he has satisfied himself that—

(*a*) the several documents agree;
(*b*) the authority for issue is sufficient;
(*c*) the date and place of issue and the name of the payee are legibly and distinctly entered in the body of the bill;

1. In the case of remittance transfer receipts *in favour* of a public officer, the purpose for which the remittance is made must be plainly stated in the body of the bill, in order that this document may be complete in itself and independent of a covering letter; but the drawer's omission to give this information will not justify the drawee in refusing payment.

(*d*) the amount is entered in words as well as figures and the words are written continuously without lifting the pen, and end with the word "only" in order to prevent interpolation;
(*e*) a sum a little in excess of that for which the bill is granted is entered in words across the bill at right angles to the type;

1. "Under thirty rupees" will mean that the bill is for a sum not less than R20, but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700.

(*f*) the bill is signed in every case by the accountant, and also by the treasurer when the bill is issued in exchange for cash, but by the accountant instead of the treasurer when the amount has been received by transfer in account; the treasurer should enter the amount in the native character at the same time as he signs the bill.

1. The provision that each bill issued in exchange for cash shall bear the treasurer's signature is only intended to bring home responsibility to him; bills issued by branch banks holding the Government balances need be signed by the Bank Agent only.

Issue of bills on military treasure-chests.

375. Under Art. 139, note 2, certain Treasury Officers are authorized to draw remittance transfer receipts on the military treasure-chests at Mhow, Neemuch, etc. The amounts of such receipts are credited to the Military Department concerned, and they should accordingly be entered at first in a separate register in Form 49, in which the issues of local bills are entered. From this register a list in Form 51 should be posted daily, and its daily total entered, without any details, in the schedule of military receipts of the presidency concerned under the column, "Remittance transfer receipts issued on military treasure-chests."

Advice-Lists.

376. The advice-list (Form 50) will include both supply bills and transfer receipts drawn on the same day on a particular treasury. The general, as well as the special or district, number of each must be shown. The advice will be initialled as each bill is signed, and the list will be totalled, closed, and signed

by the Treasury Officer, and despatched without a covering letter, without fail, before the treasury closes on the day of issue.

377. The advices of bills issued by treasuries under charge of a branch bank will be signed and despatched by the Agent.

Page 147, Article 377—

Substitute the following for this article—

377. At places where the Treasury banks with a Branch Bank, there will be separate advices for remittance transfer receipts and supply bills, the former being issued by the Bank, and the latter by the District Officer.

(*6th List, 15-9-1900.*)

of Madras at Madras, or the Bank of Bombay at Bombay, should be sent direct to the Secretary and Treasurer of the Bank. But advices of bills drawn on districts of which the treasury business is managed by a branch of any of these banks, should be sent to the officer in charge of the district treasury, who will at once register them in the check register of bills payable (Form 53), and *immediately* pass on the original advices to the Bank Agent as authority to pay the bills on presentation without further special authorisation. In the case of Rangoon the advices should be sent to the Agent direct.

Accounts of bills issued.

380. The district issue registers will be, with the check margins of the bills themselves, the only record of detailed transactions preserved in the office, but at the time of issue each must be entered in a *general list* of bills issued, to be submitted to the Accountant-General with the monthly cash account.

381. There will be four general issue lists, namely :—

Supply bills, local (that is, issued on treasuries in the same province).
Supply bills, foreign (that is, issued on treasuries in other provinces).
Transfer receipts, local.
Transfer receipts, foreign.

For local bills, Form 51 is prescribed; for foreign bills, Form 52.

382. The general number of each bill must be given, without fail, in these lists; the special or district number is not required. Each of the four will be totalled daily, and its total carried separately into the cash book.

383. At the end of the month these lists will be submitted in original to the Accountant-General with the cash account, wherein the totals only will be shown of the receipts of the month under supply bills and remittance transfer receipts, local and foreign, respectively. No office copy of these lists need be kept by the Treasury Officer.

Cross-checks.

384. It will be useful to note the cross-checks which a Treasury Officer can each evening apply to the several documents connected with bills issued. The several advice lists and the district issue registers check one another directly; the total of each general list must agree with the total of the advice lists for that class, and this agreement should be at times tested

by the Treasury Officer himself; the total of each general list, too, should, day by day, be compared with the credit in the cash book; and, lastly, the issue of forms should be checked by the number of entries in each pair of general lists.

Regularity of signature.

385. Variation in the signature of the drawer often entails much trouble on the paying treasury, and the drawer will be held responsible for any inconvenience or delay which may be caused to individuals in consequence of change in, or illegibility of, his signature, or other serious irregularity on the face of the bill, as the drawee would be justified in suspending payment in cases of doubt arising from such causes. Accordingly a native officer in charge of a treasury should *sign* his name in English, or have it written in English characters below the vernacular signature.

386. When any change of Treasury Officer occurs, a specimen of the signature of the new-comer should be forwarded by the out-going officer to all treasuries usually drawn on. The following form will be convenient :—

"The undersigned begs to notify to ____________ that he has on this day been relieved of the executive charge of the treasury at ____________ by ________________, a specimen of whose signature is annexed."

________________________ }
*The*________________ 189 . } *Relieved Officer.*

____
Relieving Officer.

1. In the case of a native officer signing in vernacular, his name should also be written in English characters in this notice, as well as after his signature in bills (Art. 385).

2. When an officer who was formerly in charge of a treasury resumes charge of it after a lapse of time his signature need not again be circulated among Treasury Officers.

Payment of bills—Check Register.

387. At the commencement of each official year a *check register of bills payable* (Form 53) should be prepared. It should be paged and ruled, each page signed by the Treasury Officer, a page (or two or more) set apart for each treasury or officer usually drawing, and the lines in them numbered; if the pages provided be too few, it will be easy to carry forward the record by noting at foot of the last page the number of that on which future entries will be found; a back reference being similarly made on the latter.

388. The advice-lists received from issuing treasuries will furnish materials for filling up columns 1 to 5 in this register. These lists must be opened in the presence of the Treasury Officer, and each dated and initialled by him after he has satisfied himself of its genuineness by examining the signature of the drawer, and if necessary, the post-mark. He should satisfy himself that the particulars are punctually and accurately posted in the check registers of bills payable, and then the advice-list should be filed with others received from the same treasury and kept under lock and key. These advice-files should all be bound up together at the end of the year.

1. It may be as well to remind Treasury Officers of the security (against the fraud of altering after signature the amount shown in the advice) which is afforded by comparison of the total amount reported in words in the heading with the real total of the figured

Articles 385—388.

amounts of an advice. Any alteration of any entry, whether of name or figures, in an advice requires the drawer's initials (Art. 378), so that it is scarcely possible that any fraud should be attempted by altering the advice *before* he has signed it, since at the time of signing he would notice any uncertified correction.

389. This register is intended to facilitate examination and identification of bills presented for payment. The entries to be made from the advice list should be a sufficient obstacle to the encashment of bills forged or fraudulently altered; and their sequence effectually bars the use a second time of a district number, and suggests suspicion even of the advice-list where a high number, general or special, follows a low one. The column of Remarks provides space for necessary notes of calls for advices, of references touching irregularities, of cancellation or of issue of certificates of non-payment, or of advices of seconds or thirds; and the Treasury Officer should be careful to see that these notes are punctually made.

Examination of Bills presented.

390. On presentation of a bill for payment, the Treasury Officer must compare it with the above register and also with the advice, and should satisfy himself carefully that it is in order, and that it is receipted on the back by a person able to give a legal quittance. It should be borne in mind that in the case of a remittance transfer receipt the liability of Government to the payee named therein can only be discharged by payment of the amount due thereunder to the said payee or his *lawful* agent. It is not enough therefore for the Treasury Officer to satisfy himself of the genuineness of the payee's signature to the receipt on the back of a bill. If the payee himself is not in attendance, the Treasury Officer must assure himself that the presenter of the remittance transfer receipt is the agent or messenger of the payee duly authorized to receive payment. If, then, the presenter is unknown to the Treasury officials, or, if known, should there be reasonable grounds for questioning his being in lawful possession of the remittance transfer receipt, the Treasury Officer should demand a writing from the payee, authorizing the presenter to receive payment on his, the payee's, behalf.

NOTE.—Remittance Transfer Receipts are not payable at Sub-Treasuries save as otherwise expressly provided in Appendix D. But if the money payable on a Remittance Transfer Receipt is required at a Sub-Treasury there is no objection to the issue of a cash order to the payee for presentation at the Sub-Treasury. In such case the payee should receipt the Remittance Transfer Receipt as "Received payment by a cash order on ——— Sub-Treasury," and the Treasury Officer at the District Treasury should finally deal with the Remittance Transfer Receipt, and should take the same precautions regarding the delivery of the cash order as are prescribed in the case of payment in cash.

391. The points of order are, that the bill has been advised, that it corresponds in all particulars with the advice, that it bears the genuine signature of the drawer, that it is signed by the accountant or accountant and treasurer as required by Art. 374 (*f*), unless issued by a Presidency Bank or one of its branches, that it has not been tampered with, and, of course that it is not a cancelled or a lapsed bill or one of which a duplicate has been paid. Yet a bill may be paid—

Without advice, if there is no reason whatsoever to doubt its genuineness, and if the holders are known and respectable and likely to be inconvenienced by delay; on tender of sufficient guarantee there need be no hesitation: application for advice should, however, be made at once.

Articles 389—391.

Even *though differing from the advice*, at the discretion and risk of the drawee, provided there is no suspicion of fraudulent alteration, nor any possible doubt of the genuineness of the bill. But great caution should be exercised before paying on a bill an amount larger than that named in the advice.

Doubtful Bills.

392. In case of erasure, alteration, or other serious cause for suspicion, the drawee should, before payment, refer to the drawer, the post office, or the Accountant-General, as the case may require. Any material alteration of a bill without the consent of the parties, after it has been drawn, or endorsed, such as the date, sum, or time or place of payment, will invalidate it; but the mere correction of a mistake, as by inserting the words "or order" in the endorsement of a supply bill will have no such effect. A merely technical defect, such as the omission by the drawer to note the purpose for which a remittance transfer receipt is required, will not justify the drawee's refusal to pay. Remittance transfer receipts should not bear any other endorsement than that of the payee, and Government officers are justified in declining to cash such receipts bearing any other endorsement whenever it may appear desirable to them to do so.

1. The order conveying the last instructions goes on: "There is no objection to the bank of—— paying on its own responsibility, and for the convenience of its constituents, transfer receipts bearing endorsements in addition to that of the payee. In all such cases the bank must itself endorse the transfer receipts." The bank had pointed out that the special endorsement of the payee was as full an acquittance to Government as a simple "Contents received,"—in consequence, no doubt, of the stipulation on the face of the bill that it is NOT TRANSFERABLE.

Form of Receipt.

393. For the sufficiency of the receipt, it is necessary to see that it is not for a part only of the bill, and that it is given by the legal holder. On no account may a bill be paid by instalments; receipt for the full amount must be given on the reverse, and the full amount must be paid.

(*a*) If the legal holder be dead, payment should be made only to his legal representative; a bill for less than R100 may, however, be paid without a certificate of administration.

(*b*) If the receipt be signed by an agent or attorney, note of the existence, and of the record in the treasury, of the power-of-attorney, should be made on the bill.

(*c*) If more than one person be named in a bill, all must join in order to give a valid endorsement or receipt.

(*d*) A bill payable to A. B. cannot be cashed on the receipt of his partner C. D. without production of a formal power-of-attorney; a bill payable to A. B. and Co. can be paid on the receipt, as A. B. and Co., of any member of the firm.

(*e*) Although bills can be legally drawn in favour of *incorporated* banks, and paid on receipt of the official duly authorized for the time being, they cannot be so drawn in favour of *unincorporated* banks or other institutions. The *name* of the payee, as well as his designation (Secretary, Manager, etc.), must be inserted, and his receipt required; but if he have left and his signa-

ture cannot be obtained, payment can be made to his successor on formal guarantee of indemnity.

(*f*) If the amount of the bill be payable by transfer to some head of account, the fact that it has been so credited, and the date of credit, and the item in which it is included, should be noted across the face of the bill, under the signature of the Treasury Officer. If the bill be a transfer receipt, the form of receipt on the reverse should be scored through and a similar note made there; if it be a supply bill endorsed to the Collector or other public officer, he should endorse it "Credit to such a head of account" over his signature.

1. A public officer when he sends a transfer receipt to a treasury, not for cash payment, but for credit of its amount in the treasury accounts, must, before he signs the receipt, add to the words "Received payment" the further words "by transfer credit." Omission to do this facilitates fraudulent appropriation of the money.

Record of payment.

394. As each bill is paid, it must be scored through and stamped *paid*, the word *paid* entered against the bill in the advice list, the date of payment noted in column 6 of the check register, and the amount paid entered in the right-hand column of the same. As each payment is made, the entry should be initialled by the Treasury Officer in the column of Remarks of the check register. Entry must be made at the same time in the proper register of bills paid (see next rule). If the treasury banks with a branch bank, the entry of payment in the latter register will be made from the paid bills on their return from the bank (see Art. 379).

1. The entry in the check register of the amount paid on each bill is intended to facilitate preparation of the assets and liabilities statement, and consequently, on receipt of advice of cancellation of any bill, or on its lapse, whether under Art. 401 or under Art. 152, its amount should be entered in like manner. Then the difference between the forward totals of columns 5 and 8 will be the liability on account of the bills of the drawing district.

2. The destruction of the advice-lists of bills drawn may be sanctioned by the Accountant-General after he has completed and adjusted his list of lapsed bills for the period to which the advice belongs.

Accounts of bills paid.

395. A volume should be prepared at the beginning of the year (Forms 54 and 55), in which the bills will be entered as they are paid, the daily total being each day carried to the cash book. These registers of bills paid will be four in number (like those of bills issued), namely, for supply bills and for transfer receipts, each a pair, one of which is for local (Form 54) and one for foreign bills (Form 55).

396. Four schedules of bills paid (in the same form as the registers) should punctually be written up before office closes, in order to be submitted to the Accountant-General with the bi-monthly list of payments, and the bills themselves should be attached to their schedules.

Paymasters' and Pay-Examiners' transfer receipts.

397. Transfer receipts issued by military paymasters and pay-examiners (Art. 144) undergo, previous to payment, precisely the same form of

Articles 394—397.

scrutiny and test. But the entry of the payment is to be made in the appropriate column of the military schedule of payments (Chapter 25), and not in the registers prescribed in the last two rules.

1. The following is a complete list of the military paymasters and pay-examiners who may issue such transfer receipts. It will, of course, be understood that no transfer receipts may be drawn by civil treasuries on them :—

PRESIDENCY.	OFFICER.	STATION.
Bengal Command	Examiner of Military Pay Accounts	Calcutta.
	Pension Paymaster, Presidency Circle	Ditto.
Punjab "	Examiner of Military Pay Accounts	Rawalpindi.
Madras "	Examiner of Military Pay Accounts	Madras.
	Superintendent of Family Payments and Pensions	Ditto.
	Paymaster, Rangoon	Rangoon.
Bombay "	Presidency Paymaster	Bombay.
	Examiner of Military Pay Accounts	Poona.
	Southern Concan Pension Paymaster	Ditto.

Issue of duplicates.

398. A duplicate of a bill may be issued under the circumstances stated in Art. 145; and, in the event of the loss of both original and duplicate, a triplicate may be issued on the same terms as the duplicate, the non-payment of the others being certified. No special form is provided for triplicates; the form of duplicate must be altered by hand. Neither duplicate nor triplicate can be issued without reference to the Accountant-General if the bill has lapsed.

399. The duplicate and triplicate must be drawn in exactly the same terms as the original bill, with the same date, the same number, the same amount, and the name of the same payee; so that, if a lost bill has been endorsed, the endorsee must apply for a duplicate through the original payee. It will be issued under the signature of the officer in charge of the treasury at the time, although he be not the person who signed the original bill.

400. No duplicate or triplicate older than six months should be paid without previous reference to the Accountant-General, or, in the case of military transfer receipts, to the Controller of Military Accounts; nor should any duplicate or triplicate of a bill endorsed for payment at a sub-treasury be either cashed, or endorsed for payment at a sub-treasury, until the officer at the sub-treasury has certified that he has not paid the original, and that he has recorded the issue of a duplicate.

Cancellation.

401. When a bill is cancelled, as provided in Art. 146, the fact of cancellation should be conspicuously noted across the face of the bill; at the *same* time note should be made in the register of bills issued (Form 49) and

advice sent to the officer drawn on, who should at once record the fact in the Remarks column of his check-register of bills payable, and also note the amount of the bill in the column of "Amount discharged." The amount refunded should be charged, in the schedule of local or foreign bills paid (supply bills or transfer receipts), according as the bill cancelled is a local or a foreign bill; and the name of the treasury drawn upon should be entered in the column of Remarks. The entry must be supported by the cancelled and duly receipted bill as voucher; and it must appear, even though issue and cancellation take place in the same month. The special (district) number of the cancelled bill may not be used for another bill, even though no other have been drawn on the same district between the issue of the bill and its cancellation.

Exchange.

402. When a bill is exchanged for another (see Art. 148), the original bill will be treated and charged as a bill presented for payment, and the amount again credited as received for the issue of the new bill.

Lapse of bills.

403. Supply bills and transfer receipts, which are not paid before the end of the third account year after that in which they are issued, lapse, and should be so marked in the check register of bills payable, their amount being at the same time posted in the right-hand column of that register; their amount is transferred to the credit of Government by an account entry made by the Accountant-General. Should any one apply for payment of a lapsed bill, he should be directed to address the Accountant-General; if payment be sanctioned, the amount will be charged in the cash book as a miscellaneous refund and noted against the credit to prevent a double payment. The rule applies to bills drawn by treasuries under other Governments, as well as by those under the Local Government.

1. Paymasters' transfer receipts lapse in the same way as those of civil treasuries, and payment can only be made under an order of the Controller of Military Accounts.

2. Regarding transfer receipts for sepoys' remittances, see Art. 152.

Supply of Forms.

404. Forms will be supplied to Treasury Officers by the local Accountant-General, and to paymasters, etc., by the Controller of Military Accounts. In- … 56, and should ordinarily be for … will be used for indents on the … Accountants-General who are sup-

Page 153, Article 404—

Strike out last clause "The same form, etc."

Page 153, Article 404—

Strike out note 2—

In note 4 for the last sentence, substitute—

The class of paper authorised to be used for Bill forms is 24 lbs. cream wove double foolscap water-marked paper, and from a sheet of this paper eight forms of Remittance

Page 153, Article 404—

Re-introduce Note 2 struck out by the 5th List of Corrections.

(8th List, 15-3-1901.)

3. For the convenience of commercial houses, it has been decided that supply bills for more than R1,000 may, if required, be issued in duplicate. For the use of Calcutta, special forms are printed in duplicate (Form 47); elsewhere the ordinary forms for duplicates may be used, the fact of such an issue being noted in the advice. A duplicate should not, however, be given, unless specially asked for.

4. The forms required for use in the Madras and Bombay Presidencies are printed and supplied by the local Accountants-General. In the case of the other provinces, the forms are printed at the Government of India Press in Calcutta on the requisition of the different Accountants-General and Comptrollers, who should forward with each indent a requisition on the Superintendent of Stationery for the required quantity of water-marked paper. The Superintendent, Government Printing, will, on receipt of each indent and requisition, forward the latter to the Superintendent of Stationery and obtain from him the paper required. Great care must be exercised in preparing the requisition which must be only for the exact number of sheets of water-marked paper required for the number of forms indented for. Six forms of Remittance Transfer Receipts or eight forms of Sole Supply Bills, or four of Supply Bills in duplicate, are obtainable from one sheet of water-marked paper for Bills of Exchange of demy size measuring $20\frac{3}{4} \times 17\frac{1}{2}$.

Care of Forms.

405. Immediately on receipt of a parcel of forms of bills they should be carefully examined. The duplicates for district treasuries are made up in books of ten each, and bear no numbers; they should be counted. The originals are made up in books of fifty each, and bear a printed number in a general series peculiar to the province; here the series of numbers in each book should be checked, and the books themselves compared with the particulars given in the invoice. The acknowledgment should certify that the forms have been counted and found correct.

406. The forms of bills and of advices should be placed in store under the key of the Treasury Officer, who should each morning issue the book or books containing bill forms, and the advice forms, for the day's use. He must be careful not to issue a book of a later serial number before an earlier, and therefore should see that the store is so arranged as to prevent mistakes. Every evening the unused forms will be returned to him, and he should see that this series is unbroken; that no form is kept back unissued unless it be spoilt; that the number expended in the day agrees with the total numbers of the two lists of bills issued, *viz.*, on the local and on other Governments.

407. Spoilt forms should never be destroyed; both the check margin and the form itself should be defaced under the Treasury Officer's initials, and the form returned to the Accountant-General with the list of bills issued, local (Form 51), the defaced check margin being retained in the cheque book.

408. In case of transfer of charge of the Treasury, the relieving officer should acknowledge and report to the Accountant-General the number of bill forms in stock.

Articles 405—408.

Chapter 22.—Imperial Departments.

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Imperial Departments defined.

409. The name "Imperial Department" is here given to certain departments whose operations extend over several provinces, and whose accounts it is found convenient to collect under the charge of a single accounting officer, namely, the Comptroller of India Treasuries. Payments to officers of such departments are made under authority from that officer. The following departments are included in this designation :—

Survey of India ;
Northern India Salt Department ;
Meteorological Department ;
Civil Veterinary and Horse-breeding Department ; (*a*)
Archæological Surveys ;
Geological Survey and Museums.

Receipts on account of Baragora Salt manufactured at Kharagoda in the district of Ahmedabad are finally adjusted in the accounts of the Accountant-General, Bombay, but the transactions of the department are otherwise treated like those of Imperial Departments.

Survey of India.

[*N.B.*—In the following rules "Surveyor-General" means the account branch of the Surveyor-General's Office, whether it is under the Surveyor-General's personal charge, or administered by a Deputy or an Assistant under his orders, including the Superintendent, Trigonometrical Surveys.

Provision of Funds.

410. The Surveyor-General will, at the beginning of each year, draw up a statement in Form 57, showing the budget estimate for fixed and other charges for survey parties. A limit will be fixed at 20 per cent. above the total budget estimate (without reference to the distribution among the various parties), against which payment orders for fixed charges and letters of credit for other charges will be issued by the Comptroller, India Treasuries, on the motion of the Surveyor-General, on the understanding that the Surveyor-General holds himself responsible that the budget limit is not exceeded in the actual expenditure—excepting, of course, when an excess has been specially sanctioned by Government. If any payment orders or letters of credit, after

(*a*) So far as the charges mentioned in Article 432A are concerned.

being once issued, are found not to be required, the Surveyor-General will inform the Comptroller of India Treasuries, in order that he may cancel them, and not reckon them against the fixed limit.

Fixed Charges.

411. In respect of the salaries and local allowances of gazetted officers and their establishments—herein called "fixed charges"—the Surveyor-General will inform the Comptroller, India Treasuries, quarterly of the total authorized amounts payable by Treasury Officers from month to month, together with the names of the treasuries from which they should be made payable. Alterations made by the Surveyor-General in his estimates will be notified by the Surveyor General to the Comptroller, India Treasuries, and through the proper channel, to Treasury Officers. These estimates will lapse at the end of the month next following the quarter for which issued.

The Comptroller, India Treasuries, will communicate this estimate of fixed charges to the Accountants-General concerned, who will inform the Treasury Officers under them of the amounts payable on account of salaries and establishment bills. Treasury Officers will pay all such bills on presentation, according to the Surveyor-General's estimates, and forward them as vouchers with their treasury accounts.

1. Net amounts only will be charged in the treasury accounts, even when payments are made at a treasury in Madras. Adjustments to credit of service funds will be made by the Comptroller, India Treasuries.

2. In cases when a survey party or a gazetted officer or an officer in charge of a party is transferred from one province or district to another, and no notice of such transfer has been given by the Accountant-General to the Treasury Officer of the latter, the pay-bill of the party or officer may be cashed at the treasury of the district to which it or he is transferred, on presentation of the bill, accompanied by a last-pay certificate. The vouchers will accompany the bi-monthly list of payments to be forwarded by the Treasury Officers to the Accountants-General.

3. When a survey party or officer is detained in a district for a longer time than was originally notified, the Treasury Officer may, on a certificate to that effect from the officer in charge of the party, cash the bills for fixed charges for one month in addition to the advices he has received.

Other Charges—Letters of Credit.

412. For the payment of other charges—namely, travelling allowances of gazetted officers and of establishments and contingent expenditure, officers in charge of parties will be supplied with funds by means of letters of credit issued by the Comptroller, India Treasuries, on application of the Surveyor-General in favour of the officer in charge of a specified party. A letter of credit lapses at the end of the month next following the period for which it is issued.

The money will be drawn from the treasury, as required, upon receipts signed by the officer in charge of the party, as follows:—

"Received from the officer in charge of the Treasury Rupees (in words), to be accounted for by me to the Comptroller, India Treasuries, in part of letter of credit No.

Signed.

(Survey rank.)

Officer in charge of No. Party."

Page 157, Article 413—
For the word "from" in line 3, read "for."

...d for in favour of an officer ...n one place to another. These ...m date of issue.

414. A survey officer drawing money under a letter of credit submits a monthly account to the Surveyor-General with the contingent and travelling allowance bills.

If the Surveyor-General approves the account, he will enface it "approved," and sign it. If he raises any objection, he will note the objection in the account, or on an accompanying paper, and take any necessary action.

The account itself, thus enfaced, with all vouchers, he will send on to the Comptroller, India Treasuries.

Disposal of Objections.

415. Objections raised by the Comptroller, India Treasuries, in auditing the survey parties' accounts will be communicated in an Objection Statement, one for each party. The Objection Statement will be sent through the Surveyor-General, and not direct to the party; and will be similarly returned through the Surveyor-General.

Sale of Maps.

416. The agents for the sale of maps of the Survey Department will pay the sale-proceeds of the maps into the nearest Government treasury, obtaining receipts. They will forward these receipts to the Surveyor-General, who will send to the Comptroller, India Treasuries, every month a list of the payments made, giving the details by treasuries.

Treasury Officers will credit the amounts so received as receipts of the Survey Department, on account of the sale-proceeds of maps.

Repair of Survey Stations.

417. The Surveyor-General has furnished to all District Officers and Political Agents lists of the survey stations of the Great Trigonometrical Survey under their charge, and they are authorized to expend, for the protection of each station, a sum not exceeding on an average of R4 a year: outlay in excess of this amount should not be incurred without special authority of the Superintendent, Trigonometrical Surveys. Payment should be made on a receipted bill, accompanied by a separate receipt, the bill should be sent by the Treasury Officer to the Superintendent, Trigonometrical Surveys at Dehra Dun (who will countersign and transmit it to the Comptroller, India Treasuries), the separate receipt will support the charge in the district accounts.

1. To facilitate check in the Office of the Comptroller of India Treasuries, a note should be made in red ink on the separate receipt of the amount paid on account of each station (when the receipt is in a lump sum), and the date on which it is paid at the Treasury should be recorded on the receipted bill.

Northern India Salt Department.

Receipts.

418. The receipt of revenue directly by officers of this department is to be restricted as far as possible; but when any revenue is so received, they are

required to pay it into the treasury without any diminution. Each remittance will be entered in a pass-book and accompanied by a chalan, both of which will be receipted by the Treasury Officer or Accountant in accordance with the rules in Chapter I.

419. Traders and others will pay sums due to Government into the treasury direct where they will be credited to the "Northern India Salt Department"; the Treasury Officer will send daily advice of such credits to the Salt Revenue Officer concerned. At the end of each month each Treasury Officer will send to the Salt Revenue Officer concerned a statement in Form 58 of all such receipts brought to account during the month. At places where treasuries and sub-treasuries do not exist, the Post Office will receive the money and render the accounts in the same way as the treasury, and will levy from the traders a charge of 8 annas per cent. on the money paid in by them.

Deposits.

420. Money paid in as a deposit will not be credited to the Northern India Salt Revenue Department, but to Revenue Deposits as a deposit of the Salt Revenue Officer, and repayment will be made on repayment orders signed by the officer through whom the credit is made.

Monthly Statement, etc.

421. At the end of every month the Salt Revenue Officer will prepare a consolidated receipt for all the remittances made by him during the month giving details of heads, and this he will send with his pass-book to the Treasury Officer, who will verify the entries in the pass-book, sign it and the consolidated receipt, and return them to the Salt Revenue Officer.

The Treasury Officer will prepare monthly a schedule in Form 59 of revenue received (excluding deposits) and forward it to the Accountant-General along with his cash account.

Charges—Letters of Credit.

422. The Commissioner of Northern India Salt Revenue will furnish the Comptroller of India Treasuries at the beginning of each year with a statement showing the sums to be drawn from each treasury by each officer of the department.

The Comptroller, India Treasuries, will issue letters of credit accordingly on the several treasuries mentioned.

423. Treasury Officers will record on the letters of credit under their initials the monthly totals of sums drawn against them. The letters of credit lapse at the close of the financial year.

At the end of each month the Treasury Officer will furnish the Salt Revenue Officers with a memorandum of payments made during the month.

424. Money will be drawn from treasuries on presentation of establishment, travelling allowance, and contingent bills countersigned by the officer named in the letter of credit.

Articles 419—424.

Repayment on account of seizure shares of confiscation and double duty will be made on bills countersigned by the Commissioner of Northern India Salt Revenue and receipted by the payee.

Money required for expenditure from departmental funds will also be drawn from the treasury on payment orders.

Internal Branch Revenue.

425. Revenue realized by officers of this branch will be remitted at once to the nearest treasury or sub-treasury. A consolidated receipt will be prepared monthly by the Salt Revenue Officer, who will send it with the receipted chalans to the Treasury Officer for signature and return.

Bombay Baragora Salt.

425A. The duty and other charges for the purchase of Baragora Salt may be received at all district and sub-treasuries of the North-Western Provinces and Oudh, the Central Provinces, Central India, Rajputana and the Berars, and should be taken in the Treasury accounts to the head of account "Bombay Salt Department." The payments into the treasury should be accompanied by indents in the prescribed form for the quantity of salt to be delivered, and these indents should be submitted by the treasury officer daily in original with a covering list to the Superintendent, Salt Department, Kharagoda, Ahmedabad District, Bombay Presidency. At the end of each month, each treasury officer will send to the chief Account Officer of Customs, Salt and Opium, Bombay, a statement in Form 59A of all such receipts brought to account during the month.

NOTE.—The forms for indents and receipts to be granted for money received should be obtained from the Bombay Salt Department.

Imperial Meteorological Department.

426. The expenditure of this department, from the year 1882-83, has been brought upon the General Accounts of India, and does not appear in the Provincial Estimates.

1. Charges connected with meteorological observatories in Hyderabad are debitable to Berar Revenues from April 1887.

427. The expenditure is classified as follows:—

Reporters, including salaries and allowances of Reporters and their establishments, contingencies connected with their establishments, a separate head of which must be "Cost of service telegrams," both sent and received, paid for by them.

The debit of the Telegraph Department for special local telegraph lines also comes under this head.

"Tour Allowances" will be a special sub-head, including cost of journeys of inspection, or to and from hill stations.

Observatories, including (1) allowances to Observers, (2) establishment, (3) local contingencies, (4) cost of observing instruments, whether in the observatories or in the Reporters' offices.

Special Grants. Grants for the cost of special works or undertakings.

428. Reporters will draw their bills under the usual rules applicable to Government offices in the Civil Department. Observers will draw bills for their salary or allowance, and for their establish ... der the countersignature of ... r contingent bills must ... for observatories in the ... igned Districts will be ... of those provinces. ... expenditure exceeding ... for expenditure against the head "Special Grants," must be countersigned by the Reporter to the Government of India.

Page 160, Article 428—

In line 4 after "or the local Ci... who may be in charge of the observato...

Page 160, Article 429—

Before the words "will be disbursed" in line 2 ir... (except in Calcutta)".

(15th ...

... the case ... of credit ... upon the ... ld be ap-

1. Name of Treasury ;
2. Credit—in whose favour ;
3. Limit of monthly fixed allowances ;
4. Limit of contingencies for the year ;

but further credits will be given in the course of the year, should occasion arise. These letters of credit lapse at the close of the financial year for which issued.

430. In the case of Hyderabad, the Meteorological Reporter for Western India is empowered to apply direct to the Comptroller, Hyderabad, for letters of credit on treasuries subordinate to him, instead of through the Meteorological Reporter to the Government of India.

431. Any receipts should be paid into the treasury as receipts of the Meteorological Department.

432. All receipts and expenditure upon the local accounts will be passed to the account with the Government of India.

Civil Veterinary and Horse-breeding Department.

432A. Charges connected with the horse-breeding operations in the North-Western Provinces, the Punjab, Rajputana and Central India, and Baluchistan, and the Bacteriological Laboratory at Poona are dealt with by the Comptroller, India Treasuries, like those of other Imperial Civil Departments.

432B. All other charges of the Department are dealt with finally by the Accountant-General of the Province where they are incurred, the salaries of Provincial Superintendents and educational officers of the department being treated as Imperial charges, and all other charges as Provincial.

433. Charges on account of horse-breeding will be paid on presentation at the treasury of bills setting forth the nature of the expenditure. Establishment bills are drawn only by the Inspector-General, his assistants, and the Imperial Bacteriologist, but contingent abstracts may be cashed at the treasury on the signature of District Officers also. Detailed bills from sums drawn during a month must be submitted by all drawing officers to the Inspector-General for countersignature.

433A. An annual assignment statement will be furnished by the Inspector-General to the Comptroller, India Treasuries, showing the requirements of the Department connected with the horse-breeding operations and the Bacteriological Laboratory, Poona, throughout India, both for fixed and contingent charges. The Comptroller, India Treasuries, will issue payment orders direct to the Treasury Officers, for charges payable at the India Treasuries, and will inform the Accountants-General and Comptrollers concerned, as soon as possible after the commencement of each year, of the amounts assigned to meet charges at Treasuries under their control, including the charges to be adjusted in the local books which will be shown separately.

Page 161. For Article 434, substitute the following:—

443. The following are the circles:—

(1) Bombay (including Sindh) and Berar.
(2) Punjab, Beluchistan and Ajmer.
(3) North-Western Provinces and Central Provinces.
(4) Bengal and Assam.

Article 435 line 1 for "both divisions" read "these circles".

(8th List, 15-3-1901.)

count with the Government of India.

Geological Survey and Museums.

437. Funds are supplied to the Geological Survey Department by means of payment orders and letters of credit issued monthly by the Comptroller, India Treasuries, on applications received from the Director of the department. These letters of credit lapse at close of the financial year.

438. Before the closing of each month the Director will furnish the Comptroller, India Treasuries, with a memorandum in Form 60 showing the requirements of the department for the ensuing month and the treasuries from which payment is desired.

439. For "fixed charges" the Comptroller, India Treasuries, issues payment orders on the respective local Accountants-General and Comptrollers, in view to the Treasury Officers concerned being instructed to pay the bills of the department on presentation; and for "other charges" he issues letters of credit direct upon the treasuries specified in the memorandum. Against these payment orders and letters of credit, Geological Survey Officers will present bills drawn in the prescribed forms, supporting those for their own salary and fixed allowance with last-pay certificates, and previously obtaining on the others the countersignature of the Director.

[NOTE.—Officers on the graded list of the Geological Survey Department are permitted to subscribe to the Forest Officers' Provident Fund, rules for which are contained in Appendix KK.]

Chapter 23.—Forest Department.

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Receipts.

440. All sums paid into a treasury by a Forest Officer or on his account should be credited to the Forest Department as "Forest Remittances."

NOTE.—Earnest Money Deposits tendered by contractors or purchasers of forest produce are credited to Revenue Deposits and not to Forest Remittances. No previous authority of a Forest Officer to receive this money is necessary, but the depositor must state the name of the Forest Officer, in whose favour he makes the deposit. These deposits may be received at Sub-Divisional as well as at the Head Quarters Treasury or a district.

441. All revenue received by Forest Officers is to be paid into the treasury with as little delay as possible. Each remittance will be accompanied by the usual chalan form supplied by Treasury Officers, in duplicate; one copy will form the voucher to the entry in the cash book, and the other will be retained by the Treasury Officer. (Forest Code, Article 104.)

NOTE.—The Government of India have authorized the remittance to Treasuries, by means of money orders, of revenue collected at outlying stations. In such cases no duplicate challan is tendered at the Treasury, but the money received from the Post Office is credited without any challan. The acknowledgment with the coupon of the money order is forwarded by the treasury to the Divisional Forest Officer and also an advice of all the remittances received by money order on each day on which such transactions may occur.

442. A Treasury Officer will receive Forest Revenue—

(1) When paid in by a Forest Officer;

(2) When the chalan is countersigned by a Forest Officer;

(3) When the Treasury Officer is specially authorised to receive it. In such cases a copy of the chalan will be forwarded by the Treasury Officer direct to the Divisional Forest Officer in order that the revenue may be brought to account in the books of the latter.

Each item of receipt should be shown separately in the schedule (Form 60 A) submitted by the Treasury Officer to the Accountant-General; and when two or more Forest Officers deal with a treasury, the receipts from each should be shown in separate columns.

443. If funds be wanted for immediate expenditure locally, sums locally received may be so expended; but in all cases the gross amount of revenue received must be promptly remitted to the treasury, which may be done in cash or partly in cash and partly by cheque, or wholly by a cheque drawn against the letter of credit, the amount paid in cash and the amount remitted by cheque being shown separately in the chalan or remittance note. (Forest Code, Article 169.)

444. A consolidated receipt for the Forest Remittances received and credited during the month should be furnished by the Treasury Officer on the 1st of the ensuing month to each of the Divisional Forest Officers dealing with his treasury.

Articles 440—444.

Payments.

445. Funds are supplied to the Forest Department by means of quarterly letters of credit issued in Madras and Bombay by the Accountant-General, in Berar by the Comptroller, and elsewhere by the Comptroller-General; against these letters of credit the Forest Officers named therein draw cheques. No charges on account of the Forest Department will be paid otherwise than on cheques so drawn. When civil officers are authorized to incur charges on account of the Forest Department, they will do so as forest disbursers, and apply for letters of credit through the Conservator of the Province or Circle. All letters of credit lapse at the close of the financial year.

Cheques paid on account of the Forest Department should be charged to that Department as Forest Remittances.

1. Letters of credit are issued to officers as holding a certain office, and transfers of divisional charges should be reported by the relieved officer to the Treasury Officers concerned. (Forest Code, Article 192.)

2. Cheques drawn on or before the 31st of March, and presented for payment at the treasury on or before the 30th of April, will be taken by the Treasury Officer against the letter of credit of the official year in which the cheques were drawn. If presented for payment after the 30th of April, their amount will be taken against the letter of credit of the year succeeding that in which they were drawn. (Forest Code, Article 192.)

3. Refunds of earnest money deposited by contractors will be made in the same manner as similar deposits in the Military Department, (*Article 472 (a). C. A. C.*)

445A. A Conservator of Forests may, by a written order, empower any individual officer by name, who holds charge of a Forest Sub-Division or Range, to draw cheques against letters of credit issued in favour of his Divisional Officer to any extent that he may specify, supplying him with a cheque book bearing a different number from that in use by the Divisional Officer, and advising the Treasury Officer thereof.

446. Funds may, if required, be obtained by Forest Officers from the sub-treasuries or tehsils subordinate to the district treasuries on which they hold letters of credit, by means of cheques, which should be distinguished by different numbers and letters from those drawn against the district treasury. The Forest Officer will, in such cases, advise the District Treasury Officer from time to time of the probable amount of his drawings, in order that funds may be duly provided, and will communicate to the Sub-Treasury Officer, through the District Treasury Officer, the number of the cheque book to be used. (Forest Code, Article 196.)

Cheques.

447. An officer who is allowed credit on a Civil Treasury is also supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its numbers and of the serial numbers of the cheques it contains. No advice of the issue of any cheque need be sent to the treasury; no cheque will be issued for a sum less than R10, and none will hold good for more than three months from the date of issue; cheques presented at a later date, or not bearing the distinguishing number advised as in use, should be refused payment. Each cheque paid will be entered in a

separate schedule (Form 60B) to be submitted by the Treasury Officer to the Accountant-General.

1. The provisions of Art. 485 apply, *mutatis mutandis*, in cases of loss of cheques drawn by Forest Officers on Civil Treasuries.

2. Officers who are furnished with letters of credit may make payments either in cash or by cheque. Cheques should be used as much as possible for large payments, and only for *bonâ fide* local demands against the Government and not for the transfer of funds from one division to another; such transfers of funds can only be made under orders in Madras and Bombay from the Accountant General in Berar from the Comptroller, and elsewhere from the Comptroller and Auditor-General on application from Conservators. Those officers who have transactions with more than one district treasury will keep a separate cheque book for each. All cheques must be in the handwriting of the officers drawing them, and should have written across them in words, at right angles to the type, a sum a little in excess of that for which they are granted; thus, "under thirty rupees" will mean that the cheque is for a sum not less than R20, but less than R30; and similarly, "under eight hundred rupees" will mean that it is for less than R800, but not less than R700. (Forest Code, Article 194.)

3. Cheques will bear printed serial numbers in each book, and the Conservator will supply cheque books in such forms and under such rules as the Comptroller-General may from time to time direct. All cheque books must be kept under lock and key. (Forest Code, Article 195.)

4. Cheques drawn on sub-treasuries or tehsils will be written both in English and in the vernacular used in the Courts of the province in which they are situated. (Forest Code, Article 196.)

Forest Officers on Leave.

448. The leave allowances of Forest Officer on leave in India at a place where there is no disbursing Forest Officer may be paid under the same rules as those of any other gazetted officer, no letter of credit being required. The bills, however, should be charged in the treasury account in the same way as Forest cheques.

Forest Officers' Provident Fund.

448A. The rules of the Forest Officers' Provident Fund are contained in Appendix KK.

Chapter 24.—Public Works Department.

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Government Securities . . 468 A.

Letters of Credit.

449. Funds will be supplied to the Public Works Department by means of letters of credit (Form 61.) The amount of each letter of credit is to be posted in the column of balance in the register of cheques paid (Form 62) (and in the Executive Engineer's separate pass book when sent to be written up), as the limit up to which the officers named therein may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid (see Art. 451). The paid cheques will be sent up by Treasury Officers in support of the debits in their accounts, accompanied by a covering list working up to the total debit. The covering list should show (1) Serial No.; (2) No. of the cheque; (3) Amount of the cheque.

1. The balance of a letter of credit does not lapse at the end of the official year; but if such balance is not operated on in the meantime, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.

450. If a letter of credit miscarry, or be delayed and the Executive Engineer thereby run short of funds, he may be allowed to draw funds within the limit of the expected letter of credit, on producing a notice from the Examiner of Public Works Accounts that the required authority has been issued; but the Treasury Officer will at once report the circumstance by telegraph to the Provincial Accountant-General. An Executive Engineer can be furnished with funds only by letter of credit, and only under the above stated circumstances in anticipation of its arrival.

1. It has been settled with the Presidency Banks that their agents shall be guided by this rule when Government treasuries bank with their branches.

Cheques and Cheque Books.

451. The Executive Engineer will obtain money solely by cheques against his letter of credit. He is supplied with numbered cheque books, and before bringing one into use will advise the Treasury Officer of its number for record in the register of cheques paid. No advice of the issue of a cheque need be sent to the treasury; none will be issued for a sum less than R10 and none will hold good for more than three months from the date of issue; any presented at a later date, or not bearing the distinguishing number of the book advised as in use, should be refused payment. Before order for payment is passed, the cheque should be compared with the register (Form 62) to ascertain that the account is not overdrawn, and that the cheque really came from the book notified as in use by the drawer. The cheques should then be entered in the

register and passed for payment. The register provides a separate column for each Executive Engineer having a letter of credit on the treasury, and a column is set apart for noting the balance available after each payment. Care should, of course, be taken that the figures in the balance column do not in any way pass into the daily total, which is the sum of the payment columns only.

1. Each payment entered in the register (and also each letter of credit added to the available balance under Art. 449) must be attested by the Treasury Officer's initials.

2. In the case of payments at a Branch Bank or at a Sub-Treasury, it will be sufficient to enter in the Register the daily total paid by each Treasury and to note the balance available after each such entry.

3. The rule that a cheque will not hold good for more than three months from the date of issue, applies also to cheques issued by Guaranteed and Subsidised Railway Companies, provided with funds by credits on Government treasuries.

Public Works Subordinates.

452. An Executive Engineer may empower any of his sub-divisional officers to draw cheques against his own letter of credit to any extent that he may specify, supplying him with a cheque book bearing a different number from his own, and of course advising the Treasury Officer thereof.

1. Separate letters of credit for such sub-divisional officers should not be opened either at the head or at a sub-treasury; the Executive Engineer gives a letter of authority only, and the cheques drawn and paid under his authority will be charged off in the same way as if drawn by himself. His letter of authority should be dealt with on the plan described in Art. 315.

453. When funds are required for a subordinate at a different treasury from that with which the Executive Engineer himself banks, the latter should obtain a letter of credit on that treasury, and then empower his subordinate to draw against it. Funds should not be made available for such a purpose by means of remittance transfer receipts.

Payments at Sub-Treasuries.

454. Funds may be obtained by an Executive Engineer, or his sub-divisional officers, from tehsils or sub treasuries, by means of cheques, which must be distinguished from those drawn on the head treasury by the use of different numbers and letters. Advice of the number of the cheque book to be used will be communicated to the Sub-Treasury Officer through the Treasury Officer. To avoid inconvenience, it has been arranged that the Executive Engineer shall send the necessary notice of the number of a new cheque book before the old one is exhausted; but in case of necessity he may notify the number of the new book to the Treasury Officer, and directly to the officer in charge of the sub-treasury simultaneously.

1. It has been ordered that the Public Works Department shall use bi-lingual cheques in drawing upon any sub-treasury or tehsil, the Treasury Officer in charge of which is ignorant of the English language.

2. The cheques should have written across them, in words, at right angles to the type, a sum a little in excess of that for which they are granted: thus, "under thirty rupees" will mean that the cheque is for a sum not less than R20, but less than R30; and similarly "under eight hundred rupees" will mean that it is for less than R800, but not less than R700.

Articles 452—454.

455. The Executive Engineer should warn the Treasury Officer from time to time of the extent to which he will desire to draw on any tehsil or sub-treasury, in order that funds may, as far as is convenient, be provided. But the district officer must judge how far this system can in any particular case be extended, and the Accountant-General must not permit any extension of it which will cause extra expense, direct or indirect, by the locking-up of funds in sub-treasuries, or any radical change in the character of these offices which are collecting depôts, and not disbursing treasuries.

Payments at a Branch Bank.

456. When a branch of a Presidency Bank conducts the duties of a Government Treasury, the letter of credit may be passed on to the bank if the Executive Engineer requires funds only at head-quarters; but if he requires funds both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit, and will provide funds at the sub-treasury, advising the bank of the amount to be placed to credit of the Executive Engineer at head-quarters.

Pass Book and verification.

457. The amount of each cheque paid must be recorded also in a pass book (Form 63), which will remain with the Executive Engineer, and be sent by him periodically to be written up by the Treasury Officer from the register of cheques paid, details of cheques paid at a branch bank or at a sub-treasury being taken from the daily sheets. Nothing is to be credited in the register or in the Executive Engineer's pass book except the letters of credit.

1. An Executive Engineer at the head-quarters station should send his pass book to be written up every week; that of an Executive Engineer at a distance may be forwarded at longer intervals, but the dates should be fixed. An Executive Engineer, having banking accounts with two treasuries, will of course have two pass books.

458. At the end of every month the Treasury Officer will furnish the Executive Engineer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of A. B., Executive Engineer__________ __________at the end of__________ __________189 is R__________

459. Payments on account of compensation for lands taken up for public purposes and miscellaneous payments by civil officers (Art. 467) may be debited direct in the cash book.

Receipts from Public Works Department.

460. No deposit account can be opened in a civil treasury by officers of the Public Works Department; whatever sums are paid into a treasury by a Public Works Officer, or on his account, must be carried to the credit of that department in the civil accounts.

1. When any work is to be carried out by the Public Works Department for any municipality, the municipality will pay in advance the gross estimated expenditure to the Executive Engineer, who in his accounts will treat the amount as a deposit and proceed under departmental rules; no record of the deposit will be found in the civil accounts. Or, if the Public Works Department of the province prefers, the municipality may pay the money direct into the treasury, where it will be credited to the Public Works Department.

In the case of incorporated local funds, such a procedure would be inadmissible, as the transactions of these must be brought directly on the accounts; the expenditure incurred in the Public Works Department would be charged by the Accountant-General against the local fund concerned.

2. Expenditure by the Public Works Department chargeable to an Excluded Local Fund should be dealt with like that on account of a municipality, that is, the cost should be recovered beforehand and placed in deposit, and the expenditure charged against it. Such expenditure should not, except by previous arrangement, be debited through the Exchange Account.

461. The Executive Engineer will keep a book separate from his pass book, in which he will enter all his remittances to the treasury; this book should accompany the cash and be receipted by the accountant and treasurer when the remittance is under R500, by the Treasury Officer when it exceeds that amount. At the end of the month a consolidated receipt for the whole of the remittances made during that period should be prepared by the Executive Engineer, and sent with the remittance book to the Treasury Officer, who, after verifying the entries, will sign the book and the receipt, and return them to that officer. The Executive Engineer will retain the book, while he will attach the consolidated receipt to his accounts as a voucher.

1. The consolidated receipt will be signed by the Treasury Officer, however small its amount may be.

2. A separate chalan is also required for record in the treasury, and will be drawn up in the Executive Engineer's Office and presented with the remittance book and the cash.

3. Surplus cash refunded by civil officers from advances for works made to them by an Executive Engineer will be separately credited in the cash account.

4. The remittance book is not adapted for the case of remittances made to Presidency Banks of cheques paid in as Railway or other Public Works receipts. In these cases the entry should be made in the remittance book, but in the place for the treasury receipt should be entered "By Bank cheques," and the book need not be sent with the remittance, provided that the cheques are aways endorsed "Pay to the Bank of______________" or "Credit account of Government."

462. All receipts on account of the Public Works Department must be recorded in a register, from which an extract will be made in Form 64 and sent to the Accountant-General with the cash account; and the consolidated receipt must be signed after comparison with the total of this register.

463. The Treasury Officer should arrange to have a monthly settlement very early in the month, with the Executive Engineer, the first step being to have the pass-book written up.

464. (*a*) In the case of open lines of State Railway, remittances of cash are made by the Accounts Officer of the Railway, as far as possible daily, and generally in considerable amounts. Each remittance is sent under cover of a special form (State Railway Form No. C. O. 15) tendered in duplicate, giving full particulars of the remittance. The money will be received in the Treasury according to the procedure laid down in Art. 308, and the acknowledgment for it will be given by the Treasury Officer writing in words at the foot of the form the amount received, and returning one of the form to the Accounts Officer of the line, the other being retained in the Treasury.

(*b*) At the close of each month the Examiner of Accounts of each State Railway will forward to the Treasury Officer concerned for signature a consolidated receipt for all the sums paid into the treasury during the month. The daily receipts will not be returned to the treasury.

Articles 461—464.

Page 169, Article 466—

From lines 8 and 9 strike out the words "and Bombay".

In note 1, line 2—for "Accountant-General, Public Works Departments" substitute "Examiner, State Railway Stores".

(*13th List, 16-6-1902.*)

69 ... tracts ... and ex- ... tracted

penditure by civil officers acting as ... from Chapter III, Public Works Department Code, Volume II :—

73. All expenditure on Public Works, whether imperial, provincial, or local, incurred by officers not belonging to the Public Works Department against the grant for "Public Works in charge of Public Works officers," will be audited by and brought on to the books of the Examiner. Such officers act as disbursers for the Public Works Department, and whatever their status may be otherwise, they are termed "Civil Officers" in this connection.

74. The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Civil Accountants-General against the Budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and charges collected and paid on account of local funds by civil officers without reference to the Public Works Department; nor to owners' rates; nor to cemetery receipts and charges collected and paid by civil officers.

75. The only sources from which "Civil Officers" may be placed in funds, for the purpose stated in paragraph 73, are the following:—

(1) By letters of credit issued by the Civil Accountant-General on the application of the Examiner of Public Works Accounts of the Province.

(2) Through an Executive Engineer named by the Local Government or Administration, as laid down in Articles 452 and 453 of the Civil Account Code (Volume I) and in Chapter II, paragraph 20, of Volume II of the Public Works Department Code.

(3) They may, at the discretion of the local Government or Administration, be appointed imprest-holders under Executive Engineers, and render accounts to the officers from whom they hold imprests in accordance with the rules of the Public Works Department for imprest accounts.

76. Officers in charge of civil treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the civil officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letter of credit.

77. The Civil Accountant General will take measures to stop, and to recover any payments which may have been irregularly made from the general funds in the treasury on works which are chargeable to the departmental part of the Public Works grant.

78. The Local Government or Administration in passing the estimate for a work to be executed, or in giving authority for land to be taken up by a civil officer, will, at the same time, determine how the funds are to be supplied, and the civil officer will apply to the Examiner or the Executive Engineer for the credits he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the civil officer with a cheque book to draw against it.

79. The civil officers' requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

80. The civil officer will send up a brief monthly abstract of receipts and disbursements (Form No 55 B), showing total cash received and total expenditure on each work in progress. Vouchers will be sent for all payments in excess of R10 each, except for service labels, telegrams and establishment charges. This account will be sent direct to the Examiner if the funds were supplied by him; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit.

81. A bill (Form No. 55A) will be prepared by the civil officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

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84. The Examiner should report to the Civil Accountant-General all instances in which the accounts show that a civil officer holds a cash balance.

85. Public Works revenue or other receipts realised by civil officers carrying out Public Works must not be expended but paid into the treasury to the credit of the Public Works Department, the receipts and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where civil officers' accounts pass through their offices. The amounts involved will be taken to account by the Examiner in disposing of the civil officers' accounts.

(*4th Lis 15-3-1900.*)

Civil Engineers' Provident Fund.

465. Cancelled.

466. A subscriber to the Civil Engineers' Provident Fund, who is not on the books of any Examiner, but receives his allowance either from the Civil Department or from a local fund or a Foreign State, may, if he has already been admitted as a depositor, pay his contributions either in cash into the nearest treasury, or, if he is paid by the Civil Department, by deduction from his salary bill. He must, in either case, specify the number of his account. His contributions will be passed on, by the Civil Accountant-General, to the Examiner of Public Work Accounts of the Province, except in India and Bombay, where they will be passed on to the Examiner of Accounts, State Railway Stores.

1. An officer of this class who has not already been admitted must apply for admission (and assignment of number) to the Accountant-General, Public Works Department.

Expenditure and Receipts by Civil Officers.

467. The following rules, which regulate Public Works receipts and expenditure by civil officers acting as Public Works disbursers, are extracted from Section IV, Chapter XIV of the Public Works Code :—

105. All expenditure for Public Works, whether imperial, provincial, or local, incurred by officers not belonging to the Public Works Department against the grant for "Public Works in charge of Public Works officers," will be audited by, and brought on to the books of the Examiner.

106. The rules in this section are not applicable to charges for petty construction and repair, which are adjusted by Civil Accountants-General against the budget grants of the departments concerned; nor are they applicable to Public Works ferry and road receipts and charges collected and paid on account of local funds by civil officers quite apart from the Public Works Department; nor to owners' rates, nor to cemetery receipts and charges collected and paid by civil officers.

107. The only sources from which civil officers may be placed in funds, for the purpose stated in paragraph 105 are the following :—

(1) By letters of credit issued by the Civil Accountant-General on the application of the Examiner of Public Works Accounts of the province.

(2) Through an Executive Engineer named by the Local Government or Administration as laid down in Chapter 24, rules 4 and 5* of the Civil Account Code, 4th Edition, and in Chapter X, paragraph 17 of the Public Works Department Code.

(3) They may, at the discretion of the Local Government or Administration, be appointed imprest-holders under Executive Engineers in strict accordance with the rules of the Public Works Department prescribed for imprest accounts.

Officers in charge of Civil Treasuries are strictly prohibited from issuing any money for such disbursements, except against letters of credit issued in favour of the civil officers or the Executive Engineer named by the Local Government or Administration. The Executive Engineer's written authority will always be required before any cheque can be drawn against his letter of credit.

108. The Civil Accountant-General will take measures to stop, and to recover any payments which may have been irregularly made from the general funds in the treasury on works which are chargeable to the departmental part of the Public Works grant.

109. The Local Government or Administration, in passing the estimate for a work to be executed, or in giving authority for land to be taken up, by a civil officer, will at the same time determine how the funds are to be supplied, and the civil officer will apply to the Examiner or the Executive Engineer for the credits he may require. The Examiner or Executive Engineer will, at the time that he arranges for a letter of credit, furnish the civil officer with a cheque book to draw against it.

* Now Arts. 452 and 453.

110. The civil officer's requisition for funds should be submitted to the Examiner or Executive Engineer by the 8th of the month preceding that for which the advances are required.

111. The civil officer will send up a brief monthly abstract of receipts and disbursements (Public Works Form No. 55B), showing total cash received and total expenditure on each work in progress. Vouchers will be sent for all payments in excess of five rupees each. This account will be sent direct to the Examiner if the funds were supplied by him; but it will be forwarded through the Executive Engineer if the funds were drawn against his letter of credit.

112. A bill (Public Works Form No. 55A) will be prepared by the civil officer on completion of each original work, and an annual bill for the repairs executed during the year, which will be submitted to the Examiner, either direct or through the Executive Engineer, for final audit.

* * * * * * * *

115. The Examiners should report to the Civil Accountant-General all instances in which the accounts show that a civil officer holds a cash balance. Should a civil officer receive money on account of the Public Works Department, he is bound to pay it into the treasury at once to the credit of that department, and he is authorized to draw cheques only for the amounts needed for immediate payments.

* * * * * * * *

120. Public Works revenue realised by civil officers carrying out public works must not be expended, but paid into the treasury to the credit of the Public Works Department, the receipts and payments being recorded in the monthly abstract of receipts and disbursements. These receipts and payments into treasury will not be dealt with by Executive Engineers in cases where civil officers' accounts pass through their offices. The amounts involved will be taken to account by the Examiner in disposing of the civil officers' accounts.

468. All receipts from cemeteries by civil officers must be paid in gross into the treasury and credited direct in the cash book or through a register. Amounts paid in on account of military cemeteries should also be received for credit to Public Works Department.

Government Securities.

468A. The provisions of Articles 506 and 507 apply *mutatis mutandis* to the custody of Government Promissory Notes deposited with Officers of the Public Works Department.

Articles 468—468A.

Chapter 25.—Military Department.

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Military Receipts.

469. Except in the case of earnest money deposits [see Article 472(*a*)] cash tendered at a civil treasury by a military officer on account of the Military Department must be accompanied by an order, in the following form, from one of the officers mentioned in the next following article; on this authority the Treasury Officer will accept the money, credit it as a military receipt, and give the receipt to the person who pays the money :—

Please receive from __________ the sum of R ________ on account of __________ and credit the amount as a military departmental receipt.

No. ________

Dated __________

Designation of Officer.

1. Recoveries made by civil authorities on account of the Military Department may be paid into the treasury without an order authorising their receipt.

470. The following is a list of departmental officers who are authorised to grant receivable orders :—

The Controller of Military Accounts.
The Officer in charge, Accounts Branch.
The Pay Examiner.
The Examiner, Commissariat Accounts.
The Examiner, Ordnance and Clothing Accounts.
Presidency and Circle Paymasters.
Superintendent of Kheddas.
Commissariat Store and Shipping Officers.
Superintendents, Army Clothing.
Chief Commissariat Officers.
Superintendents of Remount Depôts.
Medical Store-keepers to Government.
The Agent for Government Consignments.

Articles 469—470.

Officers in charge of Grass Farms.
Remount and Purchasing Agents.
Superintendents of Ordnance Factories.
Officers (Commissioned or Warrant) in charge of Arsenals and Ordnance Depôts.
Executive Commissariat Officers.
Honorary Commissioned, Warrant and Non-Commissioned Officers in Commissariat charge at outposts.
Superintendents of Pensions and Family Payments.
Officers in charge of Family Payments.
Officers-in charge of Pensioners.

471. For money paid into the civil treasury on any military account, the Treasury Officer (or, if the amount is less than 500 rupees, the accountant and the treasurer) will give an acknowledgment, in the following form :—

Cash Receipt—Military Department.

RECEIVED from____________________ __________the sum of R____________, which will be credited in my schedule of military receipts.

R________

Treasury Officer.

Deposits.

472. Deposits of the Military Department are of two kinds—

(*a*) *Earnest-money Deposits*, made by intending tenderers.—For these no previous permission is required, but the depositor must state the name of the military officer in whose favour he makes the deposit, and that name must be stated on the receipt given by the treasury. These deposits will be refunded under the authority of an order endorsed by the said military officer upon the receipt. The transactions will be recorded as Revenue Deposits, and it must be borne in mind that no part repayment of earnest-money can ever be made.

1. If the military officer requests that the deposit, instead of being refunded, be carried to credit of Government, he will return the receipt with this direction, whereupon the Treasury Officer will endorse it "Pay by transfer credit to Military," charge it off on this voucher, and credit the amount as a Miscellaneous Military Receipt.

(*b*) *Other Deposits.*—These will be received only under the written authority prescribed in Article 469, and they can be repaid only by cheques drawn against the assignments. These are to be credited in the schedule of military receipts.

Articles 471—472.

Deceased Officers' Estates.

473. The following form of receipt must be used when cash is tendered by Presidents of Committees of Adjustment of estates of deceased officers and men :—

Estates of deceased officers and soldiers.

CIVIL TREASURY (*or* BANK OF BENGAL AT)__________

*Dated the*______*of*______*189*____

RECEIVED from____________President, Committee of Adjustment, the sum of R__________, to be placed to credit of Military Department on account of estate of________of the________regiment______

____

In charge of Treasury.

1. The surplus of the estates of deceased persons subject to the Indian Articles of War (Act XII of 1894), and of the property of deserters, is, however, remitted by the Military Department to the Comptroller, India Treasuries, in the Bengal and Punjab Commands or the Accountant-General of Bombay or Madras in the Bombay and Madras Commands respectively.

Family Remittances.

474. The system under which family remittances were made through the Government Account by military officers has been discontinued under Government of India Finance Department Resolution No. 3624A, dated 18th August 1893, except in cases where this course is inconsistent with the terms of any contract of service.

475. Cancelled.

Commission Duty.

476. When a military officer in civil employ receives a permanent commission on which a stamp duty of £1—10*s*. is payable, the Military Department will notify the fact to the Civil Accountant-General, in order that the Treasury Officer may be instructed to recover the duty at the official annual rate of exchange in force at the time the recovery is effected and to credit it to the Military Department of the command to which the officer belongs.

1. The action of the Civil Department in making this recovery is purely ministerial; the amount has actually been paid in England and must be recovered.

Assignments for Payments.

477. Funds will be placed at the disposal of military disbursing officers by annual assignment estimates in their favour, issued to Treasury Officers by the local Accountant-General on the application of the Controller of Military Accounts. The probable cash requirements of each office for each month are specified in these assignments.

Pay and contingent bills of Military Officers and Establishments at Aden not serving regimentally may be paid by the Treasury Officer, Aden, the bills being forwarded weekly to the Pay Examiner, Poona. Detailed instructions, as regards the preparation and countersignature of bills, etc., are contained in local orders.

478. Payments will be made by Treasury Officers against these assignments, provided that the disbursements made in any month, added to the payments already made in the previous months of the year do not exceed the

amount for which provision has been made up to that period in the annual estimate.

1. For example, if the total provision of funds from April to November, inclusive, be at the rate of one lakh of rupees per month, or eight lakhs in the aggregate, and the amount drawn up to October be only six lakhs, the difference (or two lakhs) may be drawn in November.

2. The amount of remittance transfer receipts drawn by Military Paymasters and Pay Examiners (Art. 397) will not be taken against the amount of their annual assignments.

479. The balance of the assignment unpaid on the last day of the year will lapse, except as regards cheques drawn before but paid after the end of the year, the amounts of which will be taken against the balance of the assignment of the year in which the cheques were drawn.

480. (*a*) When during the currency of the annual assignment a regiment or battery is moved from its station to another station, the officer commanding or paymaster may draw on any day the sum required to complete the regimental payment of the month and to meet any necessary payments on the public service *en route*. The Treasury Officer on receipt of the cheque will issue the cash applied for and grant one or more public service transfer receipts in favour of the drawing officer for such sum or sums as may be required at any station *en route*.

(*b*) The officer commanding or paymaster will also apply to the Treasury Officer for a certificate specifying the full amount paid from the treasury within the official year for the service of the regiment or battery, and forward it to the local Accountant-General in a letter showing—

(1) The station at which the regiment or battery is likely to be while *en route* on the first of each month following;

(2) the sums required to be issued on those dates for the service of the regiment or battery;

(3) and the amount to be transferred to the treasury at the destination of the regiment or battery.

Note.—After the grant of the certificate the Treasury Officer should make no more payments.

(*c*) The Accountant-General will, on receipt of this letter, grant a credit on the civil treasury nearest to which the regiment or battery is likely to be on the first of each month, and transfer the balance of the assignment to the treasury at the destination of the regiment or battery, informing the Controller of Military Accounts.

(*d*) If the regiment or battery is proceeding to another province, the Accountant-General of the province from which the regiment or battery is departing, after stating on the certificate the balance of the assignment then available for the regiment or battery, will communicate the particulars in the same form to the Accountant-General of the province to which the regiment or battery is proceeding, in view to the required credits on civil treasuries in that province being granted, and the necessary information submitted to the Controller of Military Accounts.

1. The assignments or portions of assignments in favour of Chief Commissariat Officers or military disbursing officers may be transferred under this rule from one treasury to another on the application of the Chief Commissariat Officer or the military disbursing officer respectively and the certificate of the Treasury Officer.

481. When a regiment or battery is moved from a station where there is a military treasure chest to a station where there is a civil treasury, or *vice versâ*, the paymaster or commanding officer will obtain from the Treasury Officer

or military chest officer, as the case may be, a certificate specifying the full amount paid from the treasury or treasure chest within the official year, and forward it with an application for transfer of assignment to the Controller of Military Accounts.

Cheques.

482. A Military disbursing officer who is allowed an annual assignment on a civil treasury, will draw against it exclusively by cheques in the prescribed

Page 175, Article 482—

Remove the portion "for payment at stations where the Military Paymaster concerned is located or for a sum less than R1 at other stations" in lines 5 and 6 to line 7 after the words "ten rupees."

(*3rd List, 15-12-99.*)

1. Thus, a cheque bearing date any time in January is payable at any time up to 30th April.

2. A Chief Commissariat Officer may empower any of his Subordinate Officers to draw cheques against his own cash assignment to any extent that he may specify; he should at the same time advise the Treasury Officer concerned of his action.

483. The issues of cash from civil treasuries to paymasters of British regiments of infantry and cavalry and to officers commanding batteries of Royal Artillery, will be made weekly on cheques which, in the case of regiments, will be signed by both the paymaster and the officer commanding, the latter being responsible that the cheques are only for such sums as are absolutely and immediately necessary for the requirements of the regiment. As prescribed in Art. 478, the total payments on cheques during any month should not exceed the month's assignment *plus* the undrawn balance, if any, of previous months of that year.

1. Regimental paymasters at the following stations, which are situated at a distance from the treasuries on which they are dependent for funds, are allowed to draw as many cheques as they require upon the treasuries named against them for payment of claims against their regiments:—

Station.	Treasury.
Dinapore	Patna.
Barrackpore, Dum-Dum	Calcutta.

Page 175, Article 483, Note 1—

Add the following entry to the list of stations after "Dum-Dum"—

Lebong	Darjeeling

(*6th List, 15-9-1900.*)

Station.	Treasury.
Dugshai, Subathoo	
Bolarum, Trimulgherry	Hyderabad.
Mhow, Neemuch	Indore.
Sirur, Kirkee	Poona.
Komptee	Nagpore.
Cherat	Peshawar. Mardan Sub-Div. Nowshera "

Articles 482—483.

484. Officers commanding native regiments of cavalry and infantry, batteries of artillery, the head-quarters sappers and miners, and detached companies of sappers and miners, will draw but one cheque in the beginning of the month for the amount due on the general state of accounts for the preceding month; but if, after the monthly cheque has been drawn, an emergency arises requiring the supply of further funds for the payment of detachments, advances of pay to officers leaving the corps, or other distinctly authorized purposes, additional cheques may be drawn for such purposes so long as the assignment is not overdrawn.

1. A wing of a regiment detached to a considerable distance from its head-quarter and for long periods may, under authority of the Controller of Military Accounts, be treated as a regiment.

485. If a disbursing officer be informed that a cheque drawn by him has been lost, he may address the Treasury Officer drawn on, forwarding for signature a certificate in the accompanying form. If, after search through the lists of cheques paid, the Treasury Officer finds that the cheque has not been cashed, he will sign and return the certificate, taking care to note the stoppage of the cheque, a board showing the particulars of stopped cheques being hung up before the clerk who examines military cheques. If the original cheque be presented afterwards, the Treasury Officer will refuse payment and return the cheque to the person presenting it after writing across it "Payment stopped." The military disbursing officer will enter in his account the original cheque as cancelled (in order that the Military Account Department may write back the credit it has already given to the Civil Department), and may issue another.

Certified that the cheque No. , dated , for R reported by the (*military disburing officer*) to have been drawn by him on this treasury in favour of , has not been paid, and will not be paid if presented hereafter.

Treasury,
The 189 . } *Treasury Officer.*

486. On the last day of each month the paymasters of regiments and commanding officers of batteries of Royal Artillery and of native regiments and batteries will forward a list, showing the numbers, dates and amounts of the cheques drawn during the month, to the Treasury Officer, who, after certifying to its correctness, will at once forward it direct to the Pay Examiner concerned.

Advances.

487. In cases of emergency, when delay in applying for a supplementary assignment would be productive of inconvenience to the public service, military disbursing officers in need of funds over and above the amount which they may draw under Art. 478, may obtain an additional credit on a civil treasury on the authority of a station or district order. Such credit must not be applied for except in cases of actual necessity, and the circumstances must, in every case, be reported to the Controller of Military Accounts. Payments against advances so obtained will be made on cheques in the ordinary form, and will be charged in the treasury accounts in the same way.

1. Emergent advances to regimental officers serving with their regiments, if required to be made under this rule, can only be made through the paymaster or commanding officer of the regiment, who will draw the amounts by cheques supported by the authority of a station order.

488. Emergent advances to military officers (exclusive of those attached to regiments) on account of pay and allowances will be made only on the authority of station orders, or under special instructions of Government. Receipts for such advances will be taken in duplicate, and will be marked "emergent," and the station order, or a reference to the letter directing the advance, must be furnished in each case to support the charge. One receipt, with one copy of the station order, should be transmitted to the Military Controller concerned, *on the very day* on which the advance is made, the other copy of the receipt, with another copy of the order, being the voucher with the account. The officer receiving the advance will present his last-pay certificate, which the Treasury Officer will return after endorsing on it the subjoined form :—

Page 177, Article 488—

Strike out the last sentence together with the subjoined form.

(13th List, 16-6-1902.)

In charge of Treasury.

This rule provides for advances to officers temporarily detached from their regiment on duty or leave, either in regard to their own pay and allowances, or to meet the requirements of troops; the payment will be made direct to them by the Treasury Officer on the authority of the station order.

2. The station order authorising an emergent advance under this rule will specify the name and the office of the officer to whom the advance is authorised; no advance will be made unless these details are given.

489. In every case when an advance is made on the authority of a station or district order, under the provisions of Arts. 487 and 488, the Treasury Officer should, on the same day, send a letter of advice to the officer who authorised the advance in station or district order

Add a note—

NOTE 1.—All extracts from or copies of Station Orders which are intended for presentation at the treasury should, when practicable, be signed by the officer on whose responsibility the orders are issued. As this may not always be possible or convenient, specimen of signatures of officers who may be authorised to sign true copies of such orders should be forwarded to the Treasury Officers concerned to enable them to compare signatures on the extracts or copies with the specimen.

(2nd List, 15-9-99.)

... officers receiving them through the general states and pay abstracts of their regiments, or in communication with Pay Examiners or Paymasters.

Emergent payments for troops on active service.

492. It may possibly happen that for troops on active service, payments not provided for in these rules may be necessary. In such cases the fact of the payment must be reported immediately to the Controller of Military Accounts concerned as in the case of emergent advances.

493. In the same way, in time of war civil officers may be directed to incur expenditure for the Military Department in procuring or collecting baggage animals or supplies, or in other ways; in such case the civil officer should at once report to the Controller of Military Accounts the best estimate he can form of the amount he will expend and the probable time during which

his payments will be made. It is very necessary, too, that all claims thus incurred should be promptly paid.

N.B.—It must be thoroughly understood that such estimates are only to be considered as a check upon the complete estimates furnished to the Military Department by the authority under whose requisition these supplies or services are demanded.

494. Every payment made by a civil officer on account of animals or stores purchased for the Military Department should be supported by—

(1) the payee's receipt, and

(2) the receipt of the Commissariat or Transport Officer to whom the animals or stores are handed over, in which receipt should be specified, in the case of animals the depôt roll on which they will be accounted for, and in the case of stores the Commissariat returns in which they will be brought to account.

When there is no representative of the Military Department to whom the animals or stores can be handed over, the civil officer should furnish proof that he has made them over to the railway authorities at the point of transmission for despatch to their destination, the proof being a certified copy of the acknowledgment of their receipt by the station master or other responsible officer of the railway.

Marine Department Payments.

495. Payments for Marine Services to Commanders of Indian Government vessels, are made on receipts in duplicate, and not by cheque. The Treasury Officer will at once forward the original receipt to the Examiner of Marine Accounts, and retain the duplicate to support the debit in his accounts.—See Art. 138. Payments for other Marine Services are made on cheques issued against assignments granted to the Director and Deputy Director of the Royal Indian Marine and the Examiner of Marine Accounts.

496. Bills for the hire of Transports, and for coal, stores, etc., supplied to the Marine Department, should be forwarded direct to the Examiner of Marine Accounts, Bombay, who after audit will issue cheques for the amounts payable at the Bank of Bengal, Calcutta, or the Bank of Bombay, as the case may be. A list of cheques paid will be furnished to the Examiner by the Accountants-General, Bengal and Bombay, monthly, with their Exchange Accounts, as also a list of all other payments made by the Presidency Audit Department of their offices on account of the Imperial Marine Department accompanied by vouchers for such payments.

497. Pensions to men of the Imperial Marine Department will be paid by the Civil Department and finally charged in its accounts.

1. Indian navy pensions are debitable to Imperial Marine.

Miscellaneous Payments.

498. Disbursements for the purchase of, and compensation for, lands taken for military purposes, and for compensation for loss of crops and damage to lands, require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts therefrom) under which the expenditure is incurred.

499. Navy bills, *i.e.*, Bills drawn by responsible officers of ships belonging to Her Majesty's Navy on the Accountant-General of Her Majesty's Navy in

London, should not be cashed by treasuries. But when stores are supplied or work is done for such ships Navy bills in duplicate drawn at the official rate of exchange should be obtained in settlement of the amount due for such stores or work. Such bills should be endorsed "Pay to the Accountant-General, India Office, London". and should be forwarded, together with supporting vouchers (*e.g.*, receipts signed by the responsible officer of the ship for stores supplied) on the date of payment to the Accountant-General with a covering letter for transmission to the Examiner of Marine Accounts.

500. Vouchers in support of payments of rents of military cantonments and other recurring charges of a similar nature should contain a reference to the authority under which each payment is made, and should be forwarded in original.

1. The Military Department will not pay to the Civil Department rent for resumed rent-free land included in a cantonment.

501. Civil officers in the Presidency of Bengal supplying carriage to troops on the march will require immediate payment from the commanding officer, leaving him to adjust with his own (the Military) Department the portion of cost of the supplies chargeable to Government while he recovers the remainder from his men. If the commmanding officer is unable to make cash payments, the civil officer will debit the cost of the supplies to the Military Department in his accounts, but will attach to each bill the original requisition of the commanding officer of the regiment or detachment, and, in the case of supplies, the acknowledgment of the party or parties authorized to receive the stores; no vernacular vouchers in support of the above payments can be accepted.

1. In this rule, "Bengal" means the Punjab and Bengal Military Commands.

Payments to men on leave.

502. Payments to men on leave are arranged for by their commanding officers by remittance transfer receipts irrespective of the army to which they belong and the Presidency in which they reside while on leave.

Payments to Pensioners.

503. Payments to native military pensioners, when made through the Civil Department, are made as follows:—

(1) In Madras, Burma and Cuttack under the procedure laid down in the Madras Code of Regulations for the Department of Family Payments and of Pensions.

(2) Elsewhere, by the Treasury Officer, who is furnished with a descriptive roll and a parchment certificate for each pensioner, on receipt of which he will enter the necessary particulars in a check register, and retain the documents till the first payment of the pension is made. After making this first payment, he will hand over the parchment certificate to the pensioner, who should be warned to ask for it, and attach the descriptive roll to the treasury list of payments. These rolls will then be received by the Controller from the Civil Accountant-General in support of the debits in the Civil Exchange Accounts.

1. Further detailed instructions are given by the [Accountant-General or Comptroller in respect of these payments.

Articles 500—503.

Native military pensioners are also paid by military officers and by the Post Office under departmental rules.

Old Military Fund Pensions.

504. Pensions derived from the old Military Orphan and Medical Funds are paid by Treasury Officers on warrants in Military Account Code, Form 23, over-stamped in prominent type with the words "Chargeable to Civil Department" and issued on civil treasuries by the Pay Examiner who deals with the accounts of the funds concerned without regard to the circle in which the pensioner may be residing.

Payments in connection with the above funds on account of (1) establishment and contingent bills of the Upper Orphan School, (2) benefits received by wards, such as marriage dowries, passage-money, etc., (3) passage-money of widows and other miscellaneous charges, are also made by treasury officers on the authority of the Pay Examiner. This officer will issue to the payees letters of advice in Military Account Form No. 16 on the treasury officers concerned, and on the same day transmit the passed bills to the treasury officers with a forwarding memorandum showing the Nos. and dates of the letters of advice. Both letters of advice and bills should be enfaced "Debitable to Civil Department," and will form the voucher for the payment to be submitted to the Accountant General.

The payment should not be included in the military schedules, but be entered in a separate register in detail of the Examiners by whom the warrants or letters of advice are issued. The total payments for each Examiner will be entered in the bi-monthly lists of payments and will be supported by the vouchers with a covering schedule.

Treasury Accounts.

505. The receipts and payments of the Military Department will be entered in the treasury in schedules (Forms 65, 66, and 67). The monthly totals of the receipt schedules pass into the cash account, while the bi-monthly totals of the payment schedules pass into the lists of payments. A copy of the receipt schedule should accompany the cash account, and a copy of the payment schedules, one for military cheques and transfer receipts and one for miscellaneous payments, with vouchers, should be forwarded to the Accountant-General with each list of payments.

1. A cash remittance made, under special orders, to a military treasure chest, is to be entered in the column for "cheques against assignments."

Government Securities.

506. Government Promissory notes deposited with a military disbursing officer for a period of twelve months or less, shall remain in the name of the depositor, and shall not be endorsed by him to the officer concerned. The military officer receiving the deposit will see that the notes stand in the name of the depositor, and that the contract or other document executed by the depositor conveys authority to Government to appropriate or cancel the notes if the contract is not fulfilled. After satisfying himself on these points, the officer receiving the deposit will lodge the note or notes for safe custody in the nearest civil

treasury, except in the Presidency towns of Calcutta, Madras and Bombay, where the notes will be lodged with the Comptroller-General and with the Accountants-General, Madras and Bombay respectively. The depositor may draw interest on these notes by tendering receipts in the usual form countersigned by the officer with whom he deposited them. When the notes are deposited for more than twelve months, they should be dealt with under Arts. 164 to 167.

507. (*a*) Notes received for safe custody under Art. 506 must at once be entered in a register in Form 68, but no record need be made in it of any interest payments.

(*b*) A receipt should be given for all notes so deposited in the same form as the register, the column giving particulars of the return being omitted. This receipt should be reclaimed when the note is returned.

(*c*) The return of a note should be noted at once in the register in the column provided for the purpose.

Article 507.

Chapter 26.—Post Office.

Treasury Pass Book . . 508
Receipts 509
Letters of Credit . . . 511
Payments against Letters of Credit 513
Revenue Money Orders . . 518
Money Orders in favour of the District Officer 518A
Postal Transactions with Native States 518B
Post Office Registers . . . 519
Verification 520
Stamps 522

Treasury Pass Book.

508. Each Head Office keeps for each treasury with which it deals a separate Treasury Pass Book, which contains a complete record of all sums received from or paid into the treasury (whether in cash or by transfer) by itself or any of its sub-offices. If the Head Office is at Head Quarters, this book accompanies all remittances to or demands on the treasury, and is attested by the Treasury Officer in respect of the Head Office transactions as they occur, and in respect of the sub-treasury transaction after verification with the credits and debits communicated in the Sub-Treasury Accounts. If the Head Office has dealings with a sub-treasury only, the pass book is not attested by the Treasury Officer, as it would have to be transmitted by post which would be inconvenient.

1. When a postmaster has a sub-post office under him which has transactions with a sub-treasury in another district, he will keep two Treasury Pass Books, one with the local sudder treasury and the second with the treasury of the other district under which the sub-treasury is.

Receipts.

509. Money paid into a sudder treasury by a postmaster will be forwarded with the usual chalan and the Post Office Treasury Pass Book, and will be ... ant and ... tter.

Page 182.—For Article 510 substitute a fresh A

510. Money paid into a sub-treasury (tehsil or talook) b... will be accompanied by the Post Office Treasury Pass Book ... receipt. The sub-treasury officer will attest the entries in t... and retain the receipt.

Money paid into a sub-treasury (tehsil or talook) by a *sub-*... be accompanied by the Post Office Treasury Pass Book and ... duplicate. The sub-treasury officer will attest the entries in ... and return the original receipt duly signed.

(10th List,

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... audit to place.

... ler, ... ldi- ... for ... ake ... nce ... ill, ... he ... to

In note 1, line 1—
Place the word "Deputy" before "Comptroller."

In line 4—
Substitute "Central Provinces" for "India."

In line 5—
Insert "at Nagpur or" after "account offices."

In Note 3, line 1—
Add "Deputy" before the word "Comptroller."

3. On being assured of the sufficiency of the funds, the Comptroller will telegraph the necessary credit to the Treasury Officer and confirm his telegram by post of the same day.

Article 512, line 3—

Insert "Deputy" before the word "Comptroller."

(*3rd List, 15-12-99.*)

... he month ... treasury ... ld obtain

from the Comptroller, Post Office, a letter of credit on that treasury and then empower his subordinate postmaster to draw against it.

Payments against Letters of Credit.

513. Payments to the Postal Department against letters of credit will be made on presentation of receipts, which will simply show the amount required without mentioning the nature of the charge.

514. A postmaster may empower any of his sub-postmasters to draw against his own letter of credit to any extent that he may specify, intimation being given to the Treasury Officer and his consent obtained.

515. The postmaster will inform the Treasury Officer from time to time of the extent to which he will require funds at any tehsil or sub-treasury to be drawn against by himself and his sub-postmasters. The actual drawings both at Sudder and sub-treasuries will be recorded against the letter of credit as a whole and no objection will be raised to meet demands at Head-Quarters until the recorded payments *plus* the new demand exceed the credit.

516. When funds are drawn by a postmaster from a sudder treasury, he will present his Treasury Pass Book with a receipt. The Treasury Officer will initial the entry in the book and return it, with the money, to the postmaster, retaining the receipt as a voucher in support of the charge in his own account.

517. When money is placed in a sub-treasury (tehsil or talook) at credit of a postmaster, the amount required will be drawn on presentation of receipts prepared in duplicate. The Sub-Treasury Officer will return the duplicate ...

Page 183. For Article 517 substitute a fresh Article—

517. When money is placed in a sub-treasury (tehsil or talook) at credit of a postmaster, the amount required will be drawn on presentation of the Post Office Treasury Pass Book accompanied, if the drawing officer is a postmaster, by a single receipt signed by him, or if the drawing officer is a sub-postmaster, by receipts prepared in duplicate. The sub-treasury officer will attest the entries in the Pass Book, retain the single receipt, and return the duplicate with a note of payment written across it.

(*10th List, 16-9-1901.*)

... in favour of the District Officer in payment of Revenue under his management. The amount will be adjusted by transfer and intimation given to the clerk concerned for the necessary entries in the Revenue Registers. Ordinary Money Orders in favour of other Government Officers will be paid in cash in the usual course. But in Bengal, money orders in favour of the Deputy Collector or other officer in charge of any department under the District Officer or in favour of the Sub-Divisional Officer, or any officer in charge of any department under the Sub-Divisional Officer, will also be paid by book transfer. All money orders in favour of any other officer of Government in his

official capacity will also be paid by book transfer when a written requisition to that effect has been received by the Post Office from the Treasury or Sub-Treasury Officer.

With the exception of money orders in favour of a Cantonment Committee, all money orders in favour of any local body entitled to bank at the Treasury or Sub-Treasury will also be paid by book transfer.

Postal Transactions with Native States.

518 B. Whenever it is necessary to make any adjustment on account of money order exchanges between the Postal Department and a Native State which has an account current with the British Government, the adjustment should be made at the treasury by transfer debit or credit to the Postal Department with a corresponding debit or credit to the account current with the Native State. As regards payments, the rule laid down in article 518 will be observed, *i.e.,* the debit against the Post Office will be made by transfer on a receipt signed by the Postmaster, such payments will not be charged against letters of credit and may be made to any amount quite independent of the balance of such credit.

NOTE.—Surplus collections made over under authority of the Director-General of the Post Office to Native State Treasuries at places where there is no Government Treasury, come under this rule in the following cases:—

Names of Native States.	Name of Head Post Office concerned.	Name of Setting Treasury.
Bhawalpur	Mooltan	Mooltan.
Kashmir	Jammu	Sialkote.
	Srinagar	Rawalpindi.
Mandi	Dharmsala	Kangra.
Mysore	Bangalore	Bangalore.
	Chitaldrug	Bangalore.
	Kolar	Bangalore.
	Tumkur	Bangalore.
	Chikmagalore	Bangalore.
	Shimoga	Bangalore.
	Mysore	Bangalore.
	Hassan	Bangalore.

Post Office Registers.

519. All receipts and payments on account of the Post Office will be posted by the Treasury Officer in Registers of Post Office Receipts and Payments. The transactions of each Head Post Office having a separate letter of credit at the treasury should be shown in a separate column subdivided for payments in cash and by transfer. Receipts and payments originating in the Civil Department should not be included under any Post Office, but should be shown in a special column headed "Miscellaneous."

Monthly Verification.

520. At the end of the month the postmaster of every Head Post Office will prepare a copy of his Treasury Pass Book and send it for the Treasury

Officer's signature. The entries of receipts and payments must be carefully checked by the entries in the Registers of Post Office Receipts and Payments and reconciled therewith, any mistakes found being corrected by the Treasury Officer under his initials. The Treasury Officer's certificate must in every case be for the actual amounts which have been credited and debited in his account for the month—no more and no less—and the total amounts credited and debited should be written in words. The Treasury Officer's certificate should invariably be dated.

1. In the case of transactions at sub-treasuries, if a sub-treasury receives or pays an amount after the date up to which its accounts are embodied in the books of the district treasury for the month, the Sudder Treasury Officer will cancel the entries and ask the postmaster to include them in the next month. Payments thus excluded will be taken against the next month's letters of credit. Similarly, if the postmaster omits any remittance which has been embodied in the books of the district treasury, the Treasury Officer will add the entry so as to make it agree with the treasury books. If the postmaster is at the Head-Quarters, the Treasury Pass Book will be similarly corrected.

2. The verification should be confined to receipts and payments of the postmaster concerned; consequently the miscellaneous items in the Post Office Registers will be excluded from consideration.

521. Cancelled.

Postage Stamps.

522. Rules for the custody, supply, and sale of stamps of all descriptions laid down by the Government of India, are reprinted as Appendix K.

Article 522.

Chapter 27.—Telegraph Department.

Receipts	523	Deposits	535
Payments	525	Letters of Credit and Cheques	536
Assignments	528	Transfer Receipts	541
Salaries	529	Sub-Treasuries	542
Imprest Certificates, etc.	531	Miscellaneous	544
Officers on Tour	532	Telegraph Stamps	546
Advances	534		

NOTE.—The term "Chief Superintendent" used in this chapter includes a Superintendent in charge of a Division.

Receipts at Treasuries.

523. Money received on account of Government by members of the Telegraph Department is, as a rule, wherever it raises the receiver's cash balance beyond a prescribed amount, called his imprest, paid into public treasuries as soon as possible.

524. Officers of the Telegraph Department are prohibited from opening any deposit account with civil treasuries. The only account permissible with a treasury or bank is that of the amount of letters of credit granted in the sub-divisional officer's favour. Every payment made to a treasury must be to the credit of Government as a "telegraph remittance."

Payments at Treasuries.

525. Money for expenditure is obtainable from treasuries only on presentation of certain prescribed documents. The issues of money from treasuries are made only to, or by order of, officers in recognized charge of offices or sub-divisions, and are entered in the treasury accounts as *remittances* (or transfers of public money) from the Treasury Officer to the Telegraph Department. They must, therefore, be acknowledged in the Telegraph Officer's account as received from the particular treasury concerned. Treasury Officers do not, as a rule, *pay* telegraph charges direct, but they furnish Telegraph Officers with the money to pay them with.

526. Money is obtainable from treasuries in one or other of the following ways:—

1st.—On presentation of salary or travelling allowance bills, each of which must be accompanied by a separate receipt for the net amount to be paid in money. No telegraph bill should be paid by a Treasury Officer unless there is presented with it a separate receipt. Immediately after payment, the bills (endorsed with certificate of the amount paid) should be returned by the Treasury Officer to the Telegraph Officer who presented them, the separate *receipts* only being retained by the Treasury Officer as his vouchers for the debit to "telegraph remittances." The bills will be attached by the Telegraph Officer to his cash account.

Articles 523—526.

Pages 186—190, Chapter 27—
Substitute the following :—

Chapter 27.—Telegraph Department.

Receipts	523	Foreign Telegraph Advances	535
Payments	526	Letters of Credit	536
Assignments	531	Sub-Treasuries	541
Bills and Imprest Certificates	532	Payments at a Branch Bank	542
Officers on Tour	533	Pass Book and Verification	543
Advances and Deposits	534	Telegraph Stamps	546

Receipts at Treasuries.

523. Money received on account of Government by members of the Telegraph Department should not be retained in hand, but should be remitted intact to the treasury as soon as possible. But in the cases of Divisional Superintendents' offices and of Signal offices the money may be kept in hand so long as the cash balance does not exceed a prescribed minimum called the imprest by more than Rs. 10.

527. Whenever a relief from charge of a sub-division or office is ordered on account of transfer, leave, suspension or otherwise, or whenever an officer in charge dies or leaves his post, the Divisional Superintendent must advise the Treasury officer (in Form 72) of the name of the relieving officer as well as the date of transfer of charge and request that no more bills bearing signature of the relieved or deceased officer and dated subsequent to his relief may be paid. A specimen of the signature of the relieving officer should also be sent to the Treasury officer.

528. There are two different methods under which officers of the Telegraph Department are supplied with funds from the treasury (1) on bills and imprest certificates and (2) on cheques against letters of credit.

529. Should a Treasury officer under proper authority be ever called upon to advance funds to a Telegraph officer, the amount advanced should be treated as a remittance to the Telegraph Department, and not treated as an advance recoverable. If the advance be in anticipation of a letter of credit it must be regarded as paid on account of that letter and must be noted on the back thereof immediately on its receipt. But such advances are not to be made save in most exceptional cases of emergency and on certificate of the local Superintendent of

Page 187. Article 529 (as revised by the 2nd list)—Add a note—

NOTE.—In case of emergency Treasury Officers may advance funds, not exceeding R250 at a time for a personal advance on the authority of a telegraphic communication from the Superintendent of a Division.

(*10th List, 16-9-1901.*)

(endorsed with certificate of the amount paid) should be returned by the Treasury officer to the Telegraph officer who presented them, the separate *receipts* being retained by the Treasury officer as his voucher for the debit to "Telegraph remittances." The bills will be attached by the Telegraph officer to his cash account.

Assignments.

531. Accountants General will communicate to Treasury officers the sums expected to be payable by them on presentation of bills for salaries and travelling allowances and certificates for contingencies including under the latter head charges on account of petty interruption and ordinary repairs and improvements.

Bills and Imprest Certificates.

532. Salary bills will be paid on the signature of the Divisional Superintendent or of the officer in charge of a Signal office. Bills for travelling allowance will be signed by the officer in charge of a Signal office, but they will be paid only after the countersignature of the Divisional Superintendent. Contingent or imprest certificates in form 69 will be paid on the countersignature of the Divisional Superintendent.

Officers on Tour.

533. Divisional Superintendents in the Telegraph Department, when travelling on inspection duty within their respective divisions, may draw their salaries and cash their travelling bills and recoup their contingent imprests from the nearest civil treasuries, on certificates from themselves that the amount is due, accompanied by a receipt for the money in the usual form.

Advances and Deposits.

534. Money required by officers who have no drawing account with the Treasury for advances and refund of deposits will be paid on presentation of certificates in forms 70 and 71 signed respectively by the Divisional Superintendents and the Examiner of Telegraph Accounts.

Foreign Telegraph Advances.

535. Balances found to be due to foreign Telegraph administrations for messages sent by their lines will be paid by Treasury officers on presentation of certificates signed by the officer in charge of the Check Office of the Telegraph Department and countersigned by the Director General or Deputy Director General of Telegraphs.

Letters of Credit.

536. For other than Signal offices and the offices of Divisional Superintendents funds are supplied in the same way as to the Public Works Department by means of letters of credit (Form 61). These letters of credit should as a rule be in favour of the officer in charge of the Sub-division or of an officer holding charge of a construction party and so on, not in favour of particular officers personally—so as to prevent difficulty in case of transfers of charge. A copy of each letter of credit will be forwarded by the Accountant General to the officer in whose favour it is granted.

537. Each letter of credit when granted will remain available till the end

Page 188—

For Article 537 as inserted by the 2nd List, substitute—

537. The balance of a letter of credit does not lapse at the end of the official year, but if such balance is not operated on in the meantime, it will lapse six months after the expiration of the financial year in which the letter of credit was issued.

(6th List, 15-9-1900.)

Telegraph Accounts that the required authority has been issued; but the Treasury Officer will at once report the circumstance by telegraph to the Provincial Accountant General. The officers mentioned in Article 536 can be furnished with funds only by letter of credit, and only under the above stated circumstances in anticipation of its arrival.

NOTE 1.—It has been settled with the Presidency Banks that their Agents shall be guided by this rule when Government treasuries bank with their branches.

539. The amount of each letter of credit is to be posted in the column of balance in the Register of Cheques paid (Form 62) (and in the drawing officer's pass book when sent to be written up) as the limit up to which the officers named may draw cheques. The cheques themselves should be charged in the treasury accounts only when they are actually paid. The paid cheques will be sent up by Treasury officers in support of the debits in their accounts with a covering list working up to the total debit and shewing (1) Serial number, (2) Number of the cheque, (3) amount of the cheque.

540. Money will be drawn from treasuries for sums not less than Rupees 10 by means of cheques which remain current for three months only. The officer drawing the cheque will use a separate cheque book for each treasury, and before commencing to issue cheques from any cheque book will advise the Treasury officer of the number of it and how many cheques it contains. The Treasury officer will observe the same procedure as regards the cashing of these cheques as for the Public Works cheques.

Sub-treasuries.

541. A Sub-divisional officer may obtain funds when necessary from sub-treasuries by means of cheques which should be distinguished by different numbers and letters from those drawn against the treasury. In such case, the Sub-divisional officer should give notice to the Treasury officer, from time to time, of the probable amount of his drawings on such sub-treasuries in order that funds may be duly provided (see however Art. 455). The cheques drawn against sub-treasuries will be entered by the Treasury officer against the letter of credit of the Sub-divisional officer just as if they had been drawn directly against the treasury. Bills in the prescribed forms may also be paid on presentation at sub-treasuries by previous arrangement with the District Treasury Officers.

Payments at a Branch Bank.

542. When a branch of a Presidency bank conducts the duties of a Government Treasury, the letter of credit may be passed on to the bank if the Sub-divisional officer requires funds only at head-quarters; but if he requires funds both at the head-quarters and at a sub-treasury, the Treasury officer will retain the letter of credit and will provide funds at the sub-treasury advising the bank of the amount to be placed to credit of the Sub-divisional officer at the head-quarters.

Pass book and Verification.

543. The amount of each cheque paid must be recorded in a pass book (Form 63) which will remain with the drawing officer and be sent by him periodically to be written up by the Treasury officer from the register of cheques paid. Nothing is to be credited in the register or in the drawing officer's pass book except the letters of credit.

544. When the drawing officer is stationed at the head-quarters of a district the pass book should be sent weekly to the Treasury officer to be written

up and on return should be checked with his cash and cheque books: the pass book of an officer at a distance from the treasury should be sent less frequently, but at regular intervals. If the officer has drawing accounts on more than one treasury he will of course have more than one pass book.

545. At the end of every month the Treasury officer will furnish each drawing officer with a certificate of balance as follows:—

I hereby certify that the undrawn balance of A B., ____________ at the end of ____________ 189 is R ____________

Telegraph Stamps.

546. Sanctioned permanent advances of telegraph stamps may be made to Telegraph Masters without payment; their value will not be credited in the treasury account, but deducted in the *plus* and *minus* memorandum of telegraph stamps, the deduction being supported by the Telegraph Master's receipt and the sanction. The transaction will also be entered in the monthly account (Form 75) sent to the Superintendent of Stamps, accompanied by the duplicate receipts of the Telegraph Masters.

547. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, Treasury officers are authorised to advance to local telegraph masters, without payment, such telegraph stamps as the Divisional Superintendent of Telegraphs may consider necessary; the requisition of the Superintendent will be attached to the receipt for the stamps and will support the reduction appearing in the *plus* and *minus* memorandum.

548. These temporary advances are to be adjusted immediately on the re-opening of the treasury by the return of the unused stamps and the money value of those sold and care should be taken that no delay occurs in effecting the adjustment. The cash received will be credited in the cash book as proceeds of telegraph stamps sold in usual course and the full amount of stamps advanced will be shown as returned in the monthly account sent to the Superintendent of Stamps and added in a separate entry to the *plus* and *minus* memorandum.

Note (1).—If the stamps are issued and returned in the same month neither the deduction on issue nor the addition on return need be shown in the *plus* and *minus* memorandum.

2nd.—On presentation of certificates (Form 69), signed by the local Chief Superintendent of Telegraphs, that a certain sum is required to make up an officer's balance to the prescribed amount allowed to him. No payment exceeding R250 is to be made on any one certificate of this kind.

3rd.—On presentation of certificates that money is required for advances to persons transferred, or for refund of deposits. (Forms 70 and 71.)

4th.—On cheques against letter of credit.

5th.—On transfer receipts.

6th.—In case of emergency, Treasury Officers may advance funds, not exceeding R250 at a time, in recoupment of an imprest or for a personal advance on the authority of a telegraphic communication from the Chief Superintendent of a division. The Chief Superintendent should be careful to send the usual form by next post to the Treasury Officer with an endorsement to show that it relates to the same transaction as does the message.

527. Should a Treasury Officer, under proper authority, be ever called upon to *advance* funds to a Telegraph Officer, the amount advanced should be charged as a remittance to the Telegraph Department, and not treated as an advance recoverable. If the advance be in anticipation of a letter of credit, it must be regarded as paid on account of that letter, and must be noted on the back thereof immediately on its receipt. But such advances are not to be made save in most exceptional cases of emergency, and on certificate of the local Superintendent of Telegraphs that he considers them indispensable.

Assignments.

528. Accountants-General will communicate to Treasury Officers the sums expected to be payable by them on presentation of bills for salaries and travelling allowances and certificates for contingencies, including, under the latter head, charges on account of petty interruption and ordinary repairs and improvements.

Salary Bills.

529. Salary bills will be paid only when signed by a Superintendent of Telegraphs or an officer in charge of a sub-division or signal office of the Telegraph Department. The Chief Superintendent of each division of telegraphs will keep the Treasury Officers in his circle informed of the names of the persons holding such charges. Chief Superintendents of divisions will also intimate to Treasury Officers the probable maximum amount of salary bills payable monthly to each person holding charge under them. Any small excess on the stated maximum, caused by the transfer of an officer of higher salary than the officer whom he relieves, or by other unforeseen cause, may be paid on proof being shown under the Chief Superintendent's signature, but not without such proof. In cases when the excess is large, the Examiner of Telegraph Accounts will furnish authority for it.

530. Whenever a relief from charge of a sub-division or office is ordered on account of transfer, leave, suspension, or otherwise, or whenever an officer in

Articles 527—530.

charge dies or leaves his post, the Chief Superintendent must advise the Treasury Officer (in Form 72) of the name of the relieving officer, and request that no more bills bearing signature of the relieved or deceased officer may be paid. The Director, Construction Branch, will similarly report to the Accountant-General and the Treasury Officer, changes of persons holding charges under him.

Imprest Certificates and Travelling Bills.

531. Contingent or imprest certificates (Form 69) and travelling bills will be paid only on the countersignature of the Chief Superintendent of Telegraphs, and travelling bills must be signed by an officer holding a distinct charge, whose name has been intimated by the Chief Superintendent under Art. 529, second sentence.

Officers on Tour.

532. Superintendents in the Telegraph Department, when travelling on inspection duty within their respective divisions, may draw their salaries and cash their travelling bills and recoup their contingent imprests from the *nearest* civil treasuries, on certificate from themselves that the amount is due, accompanied by a receipt for the money in the usual form. The Director, Construction Branch, when intending to present bills for payment at any treasury other than the one at which they were last paid, will apply to the Accountant-General concerned, who will instruct the Treasury Officer to pay his bills under this rule.

533. When an officer in charge of a sub-division leaves his head-quarters to proceed to a portion of his charge near to some other treasury than that from which he usually draws salary, he may obtain from the Treasury Officer by whom he is usually paid a certificate (which he will himself make out for signature) that his salary bill for the month of "   , amounting probably to R   , has not been, and will not be, paid" by that treasury. This certificate he will take with him and present at the other treasury with the usual documents, when the other Treasury Officer will pay the bill. A similar certificate may be made out, and acted on in the same way, as regards the travelling bills and imprest certificates, if necessary.

Advances.

534. Money required to be advanced for travelling expenses, or on account of salary, to individuals transferred from one place to another, may be drawn from the treasury by Telegraph Officers in charge of offices or sub-divisions, on a certificate (Form 70) from the local Chief Superintendent of Telegraphs, stating the amount that is authorised to be drawn from the treasury. The Treasury Officer will pay the amount on presentation of the Chief Superintendent's certificate and a receipt.

Deposits.

535. Treasury Officers are required to furnish, on presentation by the Telegraph Officer in local charge of a certificate (Form 71) signed by the Examiner of Telegraph Accounts, the amount stated in that certificate to be required for refund of deposits.

Articles 531—535.

Letters of Credit and Cheques.

536. Extraordinary expenses, such as extensive construction or heavy repairs of lines provided for in the second column of Telegraph Form 8 (departmental cash requirement statement), will be drawn by officers of the Telegraph Department on cheques against letters of credit to be issued in their favour by provincial Accountants-General.

The letter of credit will be issued in Form 73.

537. The Examiner of Telegraph Accounts will apply to the local Accountant-General concerned for a letter of credit in favour of the officer who requires the money on the treasury from which he can most conveniently draw it. As a rule, the letter of credit should be in favour of the officer in *charge* of the sub-division, or of an officer holding charge of a construction party directly under the Director, Construction Branch,—not in favour of particular officers personally, so as to prevent difficulty after transfers of charge. A copy of each letter of credit will be forwarded by the Accountant-General to the officer in whose favour it is granted.

538. Each letter of credit, when granted, will remain available until the end of the official year in or for which it is issued, with the exception that undrawn balances will lapse at the expiration of six months from the date of the last payment made against the credit. The money will be drawn from treasuries by cheques (Form 74), which will be cashed as low as R10 each.

The officer drawing the cheques will use a separate cheque book for each treasury, and, before commencing to issue cheques from any cheque book, will advise the Treasury Officer of the number of it and how many cheques it contains.

539. Cheques are current for three months only.

540. The Construction Branch will pay all its charges, including salaries, from its letters of credit, whenever a separate assignment is not given for establishment charges.

Transfer Receipts.

541. When money has to be sent for any official purpose by a Telegraph Officer to any person at a distance, the remittance may be made either by transfer receipt or postal service money order.

Sub-treasuries.

542. A sub-divisional officer may obtain funds, when necessary, from sub-treasuries by means of cheques, which should be distinguished by different numbers and letters from those drawn against the treasury. In such case, the sub-divisional officer should give notice to the Treasury Officer, from time to time, of the probable amount of his drawings on such sub-treasuries, in order that funds may be duly provided (see, however, Art. 455). The cheques drawn against sub-treasuries will be entered by the Treasury Officer against the letter of credit of the sub-divisional officer, just as if they had been drawn directly against the treasury. Bills of sub-divisions and offices may also be paid on presentation at sub-treasuries, by previous arrangement with the District Treasury Officers.

Articles 536—542.

543. Whenever money is sent to the sub-treasury office, the Telegraph Officer who sends it must forward with each remittance a pass book, on which the Sub-Treasury Officer will note his initials as a receipt, and a "chalan," or memorandum of particulars of payment, which will be retained at the sub-treasury and forwarded with its accounts to the district treasury. The Sub-Treasury Officer will furnish the telegraph officer with a separate receipt as his voucher for the payment. The pass book will be a simple memorandum book with date, particulars, and amount of remittance, and place for initials of the Treasury Officer.

Miscellaneous.

544. Officers of the Telegraph Department, when they are temporarily and suddenly transferred from one part of India to another, are allowed the privilege of drawing for their own personal use such portion of their salary as they may require from the nearest Government treasury, the balance of their pay being drawn, as usual, at their permanent head-quarters.

545. Balances found to be due to foreign telegraph administrations for messages sent by their lines will be paid by Treasury Officers on presentation of certificates signed by the officer in charge of the Check Office of the Telegraph Department and countersigned by the Director General or Deputy Director General of Telegraphs.

1. Balances due to railway companies for messages sent by their lines of telegraph are now adjusted by book transfer.

Telegraph Stamps.

546. Sanctioned permanent advances of telegraph stamps may be made to telegraph masters without payment; their value will not be credited in the treasury account, but deducted in the *plus* and *minus* memorandum of telegraph stamps, the deduction being supported by the telegraph master's receipt and the sanction. The transaction will also be entered in the monthly account (Form 75) sent to the Superintendent of Stamps, accompanied by the duplicate receipts of the telegraph masters.

547. To prevent inconvenience to the public when treasuries are closed for holidays of more than one day's duration, Treasury Officers are authorized to advance to local telegraph masters, without payment and in excess of the ordinary imprest, such telegraph stamps as the Divisional Chief Superintendent of Telegraphs may consider necessary; the requisition of the Chief Superintendent will be attached to the receipt for the stamps, and will support the deduction appearing in the *plus* and *minus* memorandum.

548. These temporary advances are to be adjusted immediately on the re-opening of the treasury by the return of the unused stamps and the money value of those sold, and care should be taken that no delay occurs in effecting the adjustment. The cash received will be credited in the Cash Book as proceeds of telegraph stamps sold in usual course, and the full amount of stamps advanced will be shown as returned in the monthly account sent to the Superintendent of Stamps and added in a separate entry to the *plus* and *minus* memorandum.

1. If the stamps are issued and returned in the same month, neither the deduction on issue nor the addition on return need be shown in the plus and minus memorandum.

Articles 543—548.

Chapter 28.—Service Funds.

General Instructions to Treasury Officers 549

Indian Civil Service Funds—

Annuity Funds 550

Civil Funds 551

Indian Civil Service Family Pension Regulations . . . 553

Other Funds—

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Other Funds—*contd.*

Uncovenanted Service Family Pension Funds . . . 560

General Family Pension Fund . 563

Hindu Family Annuity Fund . 564

Bengal Christian Family Pension Fund 565

Post Office Insurance Fund . 565A

General Instructions to Treasury Officers.

549. Treasury Officers have no concern except in the cases mentioned in Arts. 550 and 553, with the amount of the deductions from salary or pension bills on account of funds, as the responsibility rests with the drawers of the bills. Treasury Officers will, however, see that the amounts recovered from pay bills on account of the Indian Military Service Family Pension Regulations are those advised to them from time to time for recovery.

Subscriptions to the Queen's Military Widows Fund should not be received, as they should be remitted by transfer receipt to the Honorary Secretary.

No refunds or other payments on account of Indian Civil Service Funds may be made without the express authority of the Comptroller, India Treasuries.

Indian Civil Service Funds.

Annuity Funds.

550. In the case of annuity fund deductions of Covenanted Civil Servants, the Treasury Officer is responsible for seeing that the proper deduction is made.

Civil Funds.

551. Subscriptions tendered by members of the Civil Service as due to Government under the rules of the late Civil Funds are to be received at any Treasury in India.

1. An over-deduction from the pay of a Covenanted Civil Servant on account of a Civil Fund can only be adjusted by short deduction in a subsequent bill; refund of the excess deductions cannot, under any circumstances, be made in cash.

2. The Treasury Officer will carry out any instructions he may receive from the Comptroller, India Treasuries, regarding recoveries to be made.

552. The pensions of incumbents on the Civil Funds are not to be paid, except under special orders of the Comptroller, India Treasuries.

Indian Civil Service Family Pension Regulations.

553. The Treasury Officer must see that recoveries are correctly made on account of the Indian Civil Service Family Pension Regulations from all

European Covenanted Civil Servants who were appointed in 1881, or subsequent years, and he will also receive any subscriptions tendered by any such Civil Servant as due to Government under those Regulations. The following are the names of the senior officers on each establishment coming under this rule :—

On the Bengal Establishment	Mr. E. T. Lloyd.
„ Madras „	„ F. E. Robinson.
„ Bombay „	„ A. C. Logan.

554. The present rates of monthly subscription are shown in appendix No. 10D of the Civil Service Regulations, 3rd edition. The subscriptions are required whether pay is drawn or not, and whether the subscriber is on furlough or on service.

555. Donations and disparity fines are payable on marriage; these vary according to age and will be advised to the Treasury Officer by the Comptroller, India Treasuries, on receipt of the intimation of the subscriber's marriage.

556. Donations may be paid in one sum, or in 12 equal monthly instalments. If a donation be paid in instalments, interest on the unpaid portion will be levied at the rate of 4½ per cent. per annum. The balance of any contribution due at an officer's death will be recovered rateably, without interest, from the pensions of his widow and orphans in four quarterly instalments.

NOTE.—The Government of India has ruled that a subscriber may pay his donation in fewer instalments than 12 and may also pay a number of instalments together, before they are due. In such cases interest is calculated only on the unpaid balances due.

Other Funds.

General Rules.

557. Deductions are made and subscriptions received under the following rules on account of the various funds specified below.

The Treasury Officer is in no way concerned with the amount or rate of subscription. He will receive any amount tendered or deducted under the rules below.

558. A detailed list of the subscriptions realized in cash on behalf of each fund (and in Madras of all subscriptions whether realized in cash or by deduction from pay-bills) showing the date and amount of each receipt and the name of the person on whose behalf it is paid in, will be submitted with the cash account. This list will be a copy of a register maintained in the treasury.

1. Except in the case of the Bengal and Bombay Uncovenanted Service Family Pension Funds, an important difference with regard to interest is made between subscriptions paid by deduction from pay-bills and subscriptions paid in cash, no interest being allowed for the month of payment on cash subscriptions received after the 4th of the month, whereas subscriptions deducted from a bill bear interest as though they had been received on the 1st of the month. In the certified list of subscriptions, therefore, in Madras care must be taken to show the two classes in separate money columns, and also to separate the two amounts in crediting the receipt (in the account current with India) for final adjustment to credit of the fund account.

Articles 554—558.

559. When a subscriber to any fund, whose subscriptions are realized by deduction from pay-bills, etc., is transferred to another district, the Treasury Officer of the district he is leaving should certify on his last-pay certificate the

Page 193. Add a new article—

559A. Subscribers to the Provident Funds, who are in foreign service should subscribe on their "assumed" pay.

(*5th List, 15-6-1900.*)

70, whose services qualify for pension from the general revenues, are eligible as subscribers to the Bengal Fund with the following exceptions :—

(1) Officers of the Covenanted Civil Service and of the Army, and officers and engineers of the Royal Indian Marine.

(2) Officers serving in Bombay and Madras who are not liable under the conditions of their service to transfer outside those limits.

(3) Officers who already subscribe to the Bombay Uncovenanted Service Family Pension Fund.

The following classes of persons, not being members of the Indian Civil Service, or of the Army may become subscribers to the Bombay Fund :—

(i) All persons in the service of Government employed on Civil duties in public offices within the Bombay Presidency without distinction of creed or country and whose service qualifies for pension from Government.

(ii) Persons originally of the above class receiving pensions from Government.

(iii) Persons employed by the Government of India in Imperial Departments (such as the Postal and Telegraph Departments, the Great Trigonometrical Survey Department, the Public Works Department, the Military Works Department and the Civil and Military Accounts Departments) whose service qualifies for pensions from Government, whose employment is not restricted to any particular Province, but who are liable to serve in any part of India.

(iv) Persons employed in Local Fund Offices within the Bombay Presidency, whose service qualifies for pension from the General Revenues.

No persons may subscribe to both funds.

Officers in Berar generally are eligible for admission to the Bengal Uncovenanted Service Family Pension Fund, on payment of an additional subscription of one-fourth of the premium. The charge for this extra premium will be borne by the Berar Revenues in the case of officers transferred from British Indian Service.

561. Subscriptions may be received both in cash and by deductions from pay-bills, but it is compulsory on subscribers admitted after 9th September 1879 to pay their subscriptions by deduction from their pay or pension bills.

562. New subscribers are admitted subject to the sanction of the Comptroller-General, and a copy of such sanction is, when accorded, forwarded to the Audit Officer concerned, who will communicate it to the Treasury Officer,

or other Disbursing Officer who is to receive the subscriptions. Subscriptions may, however, pending the receipt of such sanction, be received from any person who is not manifestly excluded from subscribing by the terms of Art. 560. If the sanction is not received within three months from the commencement of the subscription, a report should be made to the Audit Officer, who will send it on to the Comptroller-General, if necessary.

General Family Pension Fund.

563. Treasury Officers will receive any sums tendered in cash by subscribers to this Fund. Subscriptions are not ordinarily paid by deductions from pay, etc., bills, but in a few cases they are so received.

Hindu Family Annuity Fund.

564. Subscriptions will be received by Treasury Officers under special instructions of the Accountant-General, and under the conditions expressed in paragraphs 3, 5 and 6 of the terms offered by Government and accepted by the Directors, which are reprinted below. On receiving from the Directors a certified copy of the letter of application of an intending subscriber, the Accountant-General, after seeing that it contains the acknowledgment demanded by paragraph 5 of the terms quoted below, will give authority to the Treasury Officer named to receive such contributions as the subscriber may tender in cash or by deduction from pay, if he be a Government servant and prefer to so make payment.

"3. The Government of India is, however, willing to receive the funds of the Hindu Family Annuity Fund in deposit, to authorize local treasuries to receive and account for subscriptions and donations to the Fund, and to grant simple interest, at the rate allowed on Savings Banks deposits, on the balances with the Government at credit of the Fund at the end of each month. Interest will be given from the beginning of the month on all sums received into public treasuries during the month by deductions from the pay of subscribers who, being Government servants, may desire to subscribe in this way; but interest on amounts received otherwise will be calculated according to the ordinary Savings Banks rules."

* * * * * * * *

"5. The following paragraph should also be added to the letter of application in Form A:—

"In accordance with the condition upon which the Government of India allows certain facilities to the Fund, I have to record that I am fully aware that the Government exercises no supervision over the management of the Fund, and is in no way responsible for its solvency.

"A certified copy of the letter of application containing this record must be forwarded to the Accountant-General of the province in which the treasury is situate, where any subscriber desires to pay his subscriptions, before such subscriptions will be received on behalf of the Fund.

"6. Instructions will also be issued by the Government to all officers concerned, to have the following note printed upon all Government pay-bills and appended to all receipts given at any Government treasury and at the Bank of Bengal for money paid to such treasury or bank on account of the Fund:—

NOTE.—The Government of India exercises no supervision over the management of the Hindu Family Annuity Fund, and is in no way responsible for its solvency."

Bengal Christian Family Pension Fund.

565. Subscriptions may be received under the same rules as apply to the Hindu Family Annuity Fund.

Articles 563—565.

Post Office Insurance Fund.

565A. Premia or subscriptions on account of the Fund are usually received by deduction from Pay Bills, but in certain circumstances payment in cash is allowed. Such payments, however, can be received only at Post Offices and must in no case be received at treasuries, nor may payments on account of the Fund be made at Government treasuries.

Deductions from pay-bills may be made only under instructions communicated to the insured person's superior officer by the audit officer of his Department, who will similarly communicate any commutation by the insured person of his future subscriptions for a lump payment or surrender by him of his policy or contract. A superior officer will, therefore, allow no deductions on account of premia or subscriptions to be made from pay-bills except on account of those duly authorised to subscribe.

Page 191, Chapter 28—

Under "Other Funds" open a new sub-head "*Police Officers' Provident Fund*"—Article 565 B.

(*2nd List, 15-9-99.*)

Page 195—

Add a new Article—

Police Officers' Provident Fund.

565B. The rules for the Police Officers' Provident Fund will be found at Appendix KL.

Article 565A.

Chapter 29.—Coin.

Kinds of Coin . . . . 566 | *Reduced by wear* 583
586
587

Page 196, Chapter 29—

From the list of headings strike out "Receipt of Non-legal-tender coin" with the entry against it.

588
590A
Returns 591
Uncurrent Silver Coin—
Conditions of Currency . . . 573
Persons authorized to cut, etc. . . 575
Counterfeit or fraudulently reduced . 579
Called in by proclamation . . 582
Uncurrent Copper Coin . . 592
Foreign Coin 597
Small Coin Depôts . . . 599
Storage of Coin 603
Annual Estimate . . . 605

Kinds of Coin.

566. Under the Indian Coinage Act (XXIII of 1870) the following coins may be issued:—

(*a*) GOLD.—Gold Mohur (or fifteen-rupee piece) weighing 180 grains; and also a thirty-rupee, a ten-rupee, and five-rupee piece, of proportional weights. These pieces are not legal tender.

(*b*) SILVER.—Rupee piece weighing 180 grains, half-rupee (or 8 annas), quarter-rupee (or 4 annas), eighth-rupee (or 2 annas).
The rupee and half-rupee pieces are legal tender to any amount; the other pieces only for fractions of rupees.

(*c*) COPPER.—Double-pice (or half-anna) weighing 200 grains; single pice, half-pice, and pie (or one-third pice).
These coins are legal tender only for fractions of a rupee.

Silver and copper coined, the former under XVII of 1835 and later Acts, the latter under XXI of 1835 and later Acts, and declared by those Acts to be legal tender, are still legal tender under the new Coinage Act, which no other coins under former Acts are. They were of the same denominations as those under the present Act.

1. Silver coins issued before 1st September 1835—that is to say, all silver coins issued by the East India Company bearing merely inscriptions in native character—have been called in by Financial Notification No. 2466 (*Gazette of India*, 8th December 1877), with effect from the 1st June 1878, on and

Article 567—

Strike out the heading 'Receipt of Non-legal tender Coin" and for the present Article 567 and notes substitute—

567. Gold coins whether coined at Her Majesty's Royal Mint in England or at any Mint established in pursuance of a proclamation of Her Majesty as a branch of Her Majesty's Royal Mint have also been declared by Act XXII of 1899 to be a legal tender in India at the rate of R15 per sovereign.

These coins are:—The sovereign and the half-sovereign. They should be received at all treasuries in British India and its dependencies in payment to Government on any account provided they satisfy the conditions of currency. They should not, however, be re issued without previous sanction from the Accountant General which he will only give after communication with the Comptroller General.

1. The Conditions of currency are (1) that the coins have not been called in by any proclamation under the English Coinage Act of 1870, or (2) that they have not lost weight, so as to be of less weight than that for the time being prescribed as the least current weight.

2. The gold coins mentioned in this rule have not been called in by proclamation and the least current weights for sovereigns and half-sovereigns are 122·5 and 61·125 grains respectively. Minimum weights for testing these are obtainable from the Calcutta Mint on application to the local Accountant General.

Treasuries of British India and its dependencies in payment of sums due to the Government as the equivalent of fifteen rupees and of seven rupees and eight annas respectively.

1. The current weight for sovereigns and half-sovereigns are 122·5 and 61·125 grains respectively.

2. Gold coin so received, and subsidiary silver coin of the United Kingdom if any chance to be received, should be held as part of the Treasury balance, and not be re-issued without previous permission from the Accountant-General, which he will only give after communication with the Comptroller-General. But if any such coin is received by a bank, the bank may dispose of it at pleasure.

NOTE.—Minimum weights for testing sovereigns and half-sovereigns are obtainable from the Calcutta Mint on application to the local Accountant-General.

568. Copper and small silver coin will be received in payments to Government to any amount, although they are legal tender only for fractions of a rupee.

Exchange of small Coin.

569. Copper and small silver coin should be issued freely to persons wishing

Page 197, Article 569—

Insert the words "or sovereigns" after the word "rupees" in line 3.

1. Care is also to be taken to let it be openly known that all small coins are obtainable, both at the district and sub-treasuries, without obstacle and without charge for exchange and to secure that they really are so obtainable.

2. Copper coin of British mintage is supplied to Native States under Financial Department No. 4791, dated 7th November 1882. The issues are made under special order of the Comptroller-General, the Native State paying full nominal value, and the Government of India paying cost of carriage (whether defrayed by it or by the Native State) to the place where the coin is required for issue.

570. The Government of India have also directed the free issue of silver in exchange for legal-tender copper coin in parcels of the value of not less than two rupees at every treasury, sub-treasury, and currency office throughout British India and Berar, and also at the Presidency Banks and their branches.

Wherever large bodies of men are assembled on public works under construction for purposes of famine relief or otherwise, the local authorities should make special arrangements to supply silver on the spot in exchange for the legal-tender copper coin which may be collected by the purveyors or foremen at such assemblages.

1. Legal-tender copper coin received by the banks under these orders will be subject to the operation of the ninth clause of the agreements with the banks; and the Comptroller-General, or Accountant-General, as the case may be, will, under the fifth clause of those agreements, pass bills for the cost of remitting elsewhere any surplus legal-tender copper coin which may accumulate in any bank or branch bank.

571. The object of the orders in the last rule is to prevent legal-tender copper coin from circulating at a discount; it is believed that, if they are carefully obeyed, such a state of things can never occur. If, nevertheless, legal-tender copper coin does, at any time, or anywhere, circulate at a discount or at a premium, the circumstance should be immediately reported to the Local

Government, and by the Local Government to the Government of India, with full explanation of the supposed causes of it and of the measures taken to remedy it.

572. Care must be taken not to receive, whether under these orders or otherwise, at any treasury, sub-treasury, or currency office, any copper coin that is not a legal tender under the Indian Coinage Act, 1870.

1. Copper coin bearing the device of a pair of scales, or any coin which may have been ordered to be withdrawn from circulation, may, however, be received.

Coins under the Native Coinage Act.

572A. Under the Native Coinage Act (Act IX of 1876), the Government Mints may coin money for Native States, such coin being identical in weight

Page 198, Article 572A—

In line 4 for "Bikaneer" read "Bikaner" and for "Ulwar" read "Alwar."

... and being legal tender in British India. ... r ... l ... e

declared legal tender in British India by Government of India, Foreign Department, Notifications Nos. 557-F. and 1984-I., dated 9th November 1877 and 6th June 1893, respectively. The Native States of Dhar and Dewas have also ceased to mint copper coin only, and are supplied with copper coins struck under the Act at the Government Mints. These coins were also declared to be legal tender by the Government of India, Foreign Department, Notification No. 171-I., dated 13th January 1888, and Nos. 1194-I. and 1198-I., dated 18th March 1889.

Uncurrent Silver Coin.

Conditions of Currency of Silver Coin.

573. Act XXIII of 1870 provides that—

(1) The rupee and half-rupee shall be a legal tender in payment or on account: Provided that the coin has not lost more than two per cent. in weight;

Provided also that it has not been clipped or filed, or defaced or diminished otherwise than by use.

(2) The quarter-rupee and eighth of a rupee shall be legal tender only for fractions of a rupee, subject to the second proviso mentioned above.

574. The rules regarding the currency of coin and the treatment of uncurrent coin apply to all silver coin of the same weight and value as British

Page 198, Article 574—

Page 198, Article 574—

Strike out correction inserted by the 10th List, and for the word "coinage of 1835" in line 4 read "coinage of 1835 and 1840." of

(*12th List, 15-3-1902.*)

Articles 572—574.

Persons authorized to cut or break Silver Coin.

575. Section 16 of Act XXIII of 1870 provides that when any silver coin purporting to be coined and issued under the authority of the Government of India is tendered to any officer authorized by the Governor General in Council or the Local Government to act under this section, who has reason to believe it to have lost, by reasonable wearing, more than two per cent. in weight, or to be counterfeit, or to have been reduced in weight otherwise than by reasonable wearing, or to be called in by any proclamation, he may, by himself or another (subject to the rules which the Governor General in Council prescribes in this behalf), cut or break such coin.

576. In exercise of the power conferred by that section, the Governor General in Council has authorised the undermentioned officers to cut or break

Page 199, Article 576—

In clause (1) after the word "Treasury" add "sub-treasury"

(*3rd List, 15-12-99.*)

r or Extra

Assistant Commissioner of the

Page 199, Article 576—

Strike out clause (2), also insert a note to clause 1—

In the Central Provinces and in Burma the powers of Sub-Treasury Officers are in certain cases limited by executive instructions of the Local Governments.

(*4th List, 15-3 1900.*)

t in

(8) The Secretary, Manager, ... encies in India of each of the following Banks :—

Agra Bank, Limited; Alliance Bank of Simla, Limited; Mercantile Bank of India, Limited; Chartered Bank of India, Australia and China; Comptoir National d'Escompte de Paris; Delhi and London Bank, Limited; Hong-Kong and Shanghai Banking Corporation; National Bank of India, Limited; Commercial Bank of India, Limited.

(9) The Chairman, Vice-Chairman, and Secretary of—

the Commissioners for the Port of Calcutta, the Trustees of the Port of Bombay, the Trustees of the Harbour of Madras, the Trustees of the Port of Karachi, and the Commissioners for the Port of Rangoon; and

(10) The Chairman, Vice-Chairman, and Secretary of the Municipal Corporation of Calcutta; the Municipal Commissioner and the Deputy Municipal Commissioner for the City of Bombay, and the Secretary of the Municipal Corporation of the City of Bombay; and the President, Vice-President, and Secretary of the Municipal Commissioners for the City of Madras.

577. It has been found that in some treasuries coins are constantly cut or broken, while in neighbouring treasuries few or none are so dealt with, and that in some treasuries the cut coins consist solely, or chiefly, of eight-anna pieces, while in others rupees alone are cut; the attention of Treasury Officers is therefore called to the importance of that part of their duties which consists in the examination of coin presented by the public, and its withdrawal from circulation if tampered with or unduly worn.

578. In cutting or breaking any coin, officers should avoid completely dividing it, as it is often convenient to identify the parts of a particular coin. Such identification becomes practically impossible if the pieces are wholly separated. Care should, however, be taken that the destruction is complete.

Articles 575—578.

heading "*Counterfeit or f*
unterfeit or reduced Coin" above A

Counterfei

nu. 579. When any silver
authority of the Government
Art. 576, and the officer has
have been reduced in weight
coin, and, under section 17 of
the coin.

580. Counterfeit coins found in a remittance should be broken and returned to the remitter, though, in the case of a remittance to a bank unaccompanied by a potdar, the bank might agree to realise the value of the metal and credit the remitting treasury.

581. When it can be done with the consent of the tenderer, counterfeit coins tendered to Treasury Officers and others authorized to cut or break them under the provisions of section 16 of Act XXIII of 1870, should be sent to the Mint at Calcutta or Bombay. Each coin should be put in a separate wrapper

Page 200—

Insert a new Article 581A—

581A. Under orders issued by the High Courts for the disposal of coins

Page 200, Article 581A—

Continue after "remittances to the mints" in line 3—

With these coins a short description of the case should be furnished and

Page 200—Insert a new Article 581B—

All counterfeit coins sent to the mints for examination under ex
orders should be sent through the Local Government or the Inspector
al of Police of the Province as the Local Government may direct.
there are two or more specimens of a coin of the same die or of
moulds the Local Government or Inspector General of Police may k
informing the Mint Master of the fact.

(*9th List, 15-7-*...

Page 200, Article 583—

Omit the heading "*Coin reduced by reasonable wea*
Article.

(*2nd* .

or at his option pay for it at the following rates:—

1. Weighing not less than $\frac{15}{16}$ths of full weight, at nominal value.
2. Weighing between $\frac{15}{16}$ths and $\frac{7}{8}$ths of full weight, at 14 as. and 7 as. per rupee and half-rupee respectively.
3. Weighing between $\frac{7}{8}$ths and $\frac{13}{16}$ths of full weight, at 13 as. and $6\frac{1}{2}$ as. per rupee and half-rupee respectively.
4. Weighing between $\frac{13}{16}$ths and $\frac{3}{4}$ths of full weight, at 12 as. and 6 as. per rupee and half-rupee respectively.

Articles 579—583.

Page 201, Article 583A—

For the word "coins" in line 1, substitute "rupe... ...upees."

...suries and ...ominal ...ected

when they have lost more than 25 per cent. in weight. W... 200—...ss in weight is more than $6\frac{1}{4}$ per cent. but not more than 25 per cent., ...er A will be accepted at the rate of one rupee a tola on their total weight. 57

584. A quarter-rupee or an eighth of a rupee issued by the Government of India should, when tendered to such an officer, be accepted under section 13 of the Act as legal tender for a fracti... o...

Page 201, Article 584.—Insert a note—

NOTE.—If a quarter or an eighth rupee tendered to such an officer has been reduced otherwise than by reasonable wear, he shall cut or break such coin, and under section 17 of the Act return it to the tenderer.

(*11th List, 16-12-1901.*)

Page 201, Article 585—

Insert the following after the first sentence :—

To enable a Treasury Officer to determine whether a rupee or half rupee is fit for re-issue or not, minimun weights of 176·4 and 88·2 grains, respectively, are also supplied by the Mints on indents submitted through the local Accountant General.

(*2nd List, 15-9-99.*)

...Accountants is necessary. If the weights are supplied to a foreign State, the State concerned should bear the cost.

Coins withdrawn from circulation.

586. Silver coin issued by the Government of India, which has been defaced otherwise than by shroff-marks, should not be cut or broken, but should be returned to the tenderer. Silver coin issued by the Government of India which has been defaced or diminished only by shroff-marks should, when tendered to an officer mentioned in Art. 576, be received at its full nominal value; it should not be cut or broken, but should be withdrawn from circulation and disposed of under Art. 588 or Art. 589, as the case may be.

Page 201, Article 586A— ...shroff-marked and defec... ...shown ...n ...e ...e ...l

Page 201, Article 586 A—

For the words "1840 (First Issue)" inserted by the 10th list read '1840."

(*12th List, 15-3-1902.*)

...Good silver coins of full weight are sometimes unfit for circulation by reason of defects in mintage; they may be split, scaled, bear the impress of one die only, or ring badly. Such coins should not be re-issued, but should be held apart as uncurrent and returned to the Mint at the first opportunity. They should not, however, be cut as credit will be given for the value by tale.

587A. Uncurrent rupees and half-rupees received at treasuries under Arts. 582 to 583A, 586 and 587 will be entered in a separate register in Form 75A

Articles 583A—587A.

o

at the end of the day of their receipt and the several kinds of coin will be kept in separate bags under double locks.

Disposal of cut or broken Coin.

588. Silver coin received by Government officers under these rules and withdrawn from circulation shall, whether or not it has been cut or broken under these rules, be sent by the first convenient opportunity to the Master of the Mint at Bombay or Calcutta, or to any principal treasury appointed by the Accountant-General or Comptroller to receive such coin for remittance to the Mint. Such coin will be credited in the officer's cash balance as "uncurrent coin" at the actual value at which it has been received, and on transfer to the Mint will be credited at the rates prescribed in these rules, any loss incurred in re-coinage being taken as a charge of the Mint.

589. Silver coin received by an officer other than a Government officer under these rules and withdrawn from circulation should, whether or not it has been cut or broken under these rules, be sent to the nearest Government Treasury, where it will be paid for at the rates respectively prescribed in these rules, and thereafter it will be dealt with in the manner prescribed in Art. 588.

590. It has been further ordered that the broken coin shall not be sent to the Mint till a sum of R20 has accumulated, and that, in order to facilitate such remittance, the petty receipts of small treasuries may be collected at central points; but it will be well in this case to adjust the remittance between the treasuries of original and intermediate receipt, and not trouble the Mint Master to send an outturn certificate to the former.

1. Any deficiency in tale found by the Mint Master must be made good by the treasurer, and any excess in tale may be paid to him. Any excess in value found by the Mint Master must be credited to Government. (Applicable to all remittances of defective coin to the Mint.)

2. Invoices of the remittances sent to the Mint should be prepared in Form 76, and treasury officers should devote particular care to filling them up correctly.

3. The Mint Master will prepare a valuation statement of the remittance received, in duplicate, forwarding the original to the remitting treasury, bank, or branch bank, and the duplicate to the Accountant-General to whom it is subordinate.

4. When counterfeit coins are received at the Mint under Art. 581 or under any orders which may be issued by the High Courts for the disposal of coins received in the course of criminal investigations, the Mint Master should cause them to be examined and assayed, if necessary. If they present any special features of importance, or if it appears from the number received at the mint, or recorded in the quarterly returns referred to in Art. 591, of which a consolidated return will be submitted to him by account officers, that counterfeit coins on an unusually large scale are being produced in any province or locality, or are being imported into any particular district or districts, or that fraudulent tampering with the coinage is prevalent anywhere to an unusual extent, he will submit a special report regarding the same to the Government of India through the Comptroller and Auditor General.

5. The Mint Master should keep a classified record of all counterfeit coins received by him, and should include it in his annual administration report embodying therein the statistics of counterfeit coins cut and broken which he obtains from the consolidated returns furnished to him by the provincial accounts officers.

Cut coins remitted to the Mint by Railways.

590A. The following rules have been laid down by the Government of India for the receipt at the Mint of cut coins from Railways in India:—

1. Remittances to the Mint, which may be made at such intervals as are found convenient, should, as far as possible, be in quantities weighing not less than 500 tolas at a time.

Articles 588—590A.

2. A deduction of 1 per cent. will be made by the Mint Master on account of melting charges subject to a minimum charge of R2.

3. The Mint Master will, after the coin has been melted, prepare an outturn certificate showing the value of the melted bullion at the market price of silver and forward it to the Examiner of Accounts concerned. A copy of the certificate will also be sent to the Comptroller, India Treasuries, in the case of the Calcutta Mint, and to the Accountant-General, Bombay, in the case of the Bombay Mint.

4. The Examiner of Accounts will, on presentation of the certificate at the local treasury,

Page 202, Article 590 A—

After the words "fraudulently reduced" in the first line of the second paragraph add "and soldered."

(*7th List, 15-12-1900.*)

Page 203, Article 590 A—Add a fresh paragraph.—

The Government of India have directed that Railway administrations should send to the mints, through the Local Government (or the Inspector General of Police as the Local Government may direct) only such counterfeit coins as are exceptionally well executed. Ordinary counterfeits should be sent to the Treasuries to be cut or broken. They should submit monthly to the mint a return in Form 77(2) showing the total number of counterfeit coins received during the month including both the coins ...

Page 203, Article 591—

Page 203, Article 591.—Correction introduced by the 9th List—

In line 3, for "monthly to the Mint" substitute "to the Mint quarterly and not later than the 10th of the month following the quarter to which it relates."

In line 4, for "month" read "quarter."

(*11th List, 16-12-1901.*)

furnished by the Mint Master, Bombay, in Forms 77(3) and 77(2) ... to the Government of India. The returns received by the Bombay Mint should be compiled in that Mint and sent to the Calcutta Mint as early as possible for incorporation in the return to be submitted to the Government of India.

(*9th List, 15-7-1901.*)

Page 203, Article 591A.—

In line 2 of para. 3, for "1835 coin" read "1835 and 1840 coins."

(*12th List, 15-3-1902.*)

tion any copper coin, however greatly worn, which bears any trace of Government mintage. No copper coin, which was coined before Act XXI of 1835 came into force, shall be re-issued either by the Presidency Banks or from any Government treasury, nor shall copper coin be re-issued if the device upon it has become so faint as to make it likely that it will become obliterated before another opportunity arises for withdrawing it from circulation. All such coins which come into the *ex-officio* possession of any Government officer, or of the Presidency Banks, may, with the previous sanction of the Accountant-

General, be returned into store at the nearest depôt or sub-depôt. The Currency Department issues good copper coin in exchange both for silver and for worn copper coins.

1. Copper coin having as a device a pair of scales comes under the definition of copper coin coined before Act XXI of 1835 came into force.

2. Copper coin of the two descriptions called "Trisul" and "Jharipatka" coined by the Native Dynasty in Nagpore before the province was annexed to British India, and at present circulating in the Central Provinces, will be received freely at the treasuries and branch banks in those provinces in payment of Government dues or in exchange for British copper or silver coins at the rate of 64 for the rupee: copper coins thus received should not be re-issued, but should be returned into store at the nearest depôt or sub-depôt.

593. Uncurrent copper coins lying in a treasury, depôt, or sub-depôt in the interior should, under instructions from the local Accountant-General, be cut in half and sold as old copper, either on the spot, or in some other market if, after allowing for the cost of carriage, a better price can be obtained there. The coin must be broken in the presence of a responsible officer, and the Treasury Officer must furnish a certificate stating that he has personally ascertained that the coin has been so cut and defaced that it cannot circulate again as money, specifying the nominal value and weight of the coins destroyed, the rate at which the copper has been sold, the total sale-proceeds, and the number and date of the Accountant-General's letter authorising the sale.

594. The nominal value of the uncurrent coin so destroyed at a Treasury should be charged off distinctly in the list of payments as "nominal value of uncurrent copper coin destroyed;" the certificate of the Treasury Officer above referred to must be sent as a voucher in support of the charge. The nominal value of the uncurrent coin destroyed at a depôt or sub-depôt should be similarly charged off in the accounts, supported by a similar certificate. The gross realizations by sale should be distinctly shown as sale-proceeds of broken copper coin; and the cost of breaking up the coin should be charged on a separate bill.

1. The loss on withdrawal of uncurrent copper coins, except such as are received in remittance from other provinces as well as the cost of copper remittances in Berar, is borne by that Administration.

595. Uncurrent copper coin should not be sent to the Mint unless the operation is profitable; and, in considering the advisability of such a despatch, the cost and risk of breaking and defacing the coin have to be set against the price locally realisable on the one hand, and the cost of packing, transit, and breaking up the coin in the Mint set against the price to be obtained at the presidency town on the other. In some places it may be possible to melt up such coin more cheaply than to break it; but close supervision will be necessary, both to see that the condemned coin is actually put in the furnace, and that it is kept there so long that no single piece can be separated from the mass. A large quantity could be broken up more cheaply in a Mint than in the interior, as machinery would be used. No directions can, however, be given as the cost of breaking the coin and the price of copper are found to vary much, and each case must be dealt with separately.

596. On the 30th April of each year should be submitted a return in Form 78 for the previous official year, giving the amount and particulars of copper coin of the coinages before 1835 withdrawn under orders of Government, No. 207, dated 17th January 1879.

Articles 593-596

Foreign Coin.

597. Generally speaking, coin of British Indian mintage only is received in treasuries.[1] But troops returning from a campaign, where they have been paid in foreign money, are allowed to exchange it at the treasury nearest the frontier (or at the next, on a certificate that the frontier treasury has not sufficient funds) at the rate of exchange at which it may have been issued to the troops; the officer commanding the troops or detachment certifies the rate and also the fact that the coins have been issued in part of pay. Such coins are held apart for ultimate disposal, and any loss is charged off under support of the commanding officer's certificate above referred to.

See also Art. 567.

598. Foreign coins may, under special circumstances, be paid into a treasury as part of a deposit, eventually to be made over to a third party; the disbursement will be of the same coins, and so it matters not whether, for purposes of account, the market rate, the assay rate, or a purely arbitrary value be assigned to such currency.

1. Other cases of their receipt would be treasure trove, and uncurrent gold coins paid in as part of an exceptional present to Government at a local darbar; credit should be given at what is believed to be the assay value.

Small Coin Depôts.

599. Depôts and sub-depôts for the custody of small coin have been established at currency offices, treasuries and other places. Where such a sub-depôt is in charge of a Collector or Treasury Officer, the balance, the accounts and the transactions must be entirely separate from those belonging to the treasury.

600. No coin may be paid into, or out of, a small coin depôt or sub-depôt without the orders of the Accountant-General, and no smaller sum than R10,000 may be paid into one without the sanction of the Comptroller-General.

601. The account of the depôt or sub-depôt will be kept in Form 79, every transaction being entered at the time of its occurrence, and the new balance deduced.

602. On every day on which a transaction occurs, a slip, being a copy of the entry of the transaction in the accounts, with the balance before and after it, will be despatched to the Accountant-General. Forms will be supplied for this purpose.

Storage of Coin.

603. The following are the rules for the storage of coins in strong-rooms:—

(*a*) The door of the strong-room must have double locks, one of the keys to be kept by the Treasury Officer and the other by the Treasurer.

(*b*) The following are authorized methods of storing coin in strong-rooms in treasuries:—

(1) In bags of uniform contents, placed in strong iron boxes or safes, or wooden chests, or built recesses or wells, each of which has two

independent locks, *both* of which must be opened before access is obtained to the contents. One of the keys to remain in charge of the treasurer, the other of the gazetted officer in charge.

(2) In bags of uniform contents piled upon trestles. This method is not admissible unless every door, window, drain, skylight, ventilator, or other aperture in the walls of the strong-room are so closed as to prevent the insertion of any rod or instrument within the room.

(3) Temporarily, in boxes prepared for remittance, in the manner prescribed in Art. 644.

(*c*) Without the special permission of the Local Government, no place shall be used as a strong-room unless it is first certified to be secure and fit for use as such by an officer of the Public Works Department not under the grade of an Executive Engineer. The Executive Engineer, in certifying the room, may prescribe any necessary conditions as to the manner of storing the coin, as, *e.g.*, "that it must not be piled on trestles, but must be in boxes; that no bags or boxes be placed within a prescribed distance of the wall or in any particular part of the room." The Executive Engineer must especially examine the condition of any of the enclosing walls which are so situated that they are not, on the outside, under observation of the guard.

1. In cases in which the Local Government considers that the strong-room cannot conveniently be inspected by an Executive Engineer, the certificate of an experienced Assistant Engineer may be accepted.

(*d*) The District Superintendent of Police, or the commanding officer of the guard, if a military one, shall record an order prescribing the positions of the sentries, and may also require any additional precautions to be taken in the strengthening of fastenings, burning of lights, etc.; but the responsibility for the security of the building and its fixtures shall remain with the Executive Engineer, and that for the security of chests and other treasury furniture not being part of the building or fixtures shall remain with the officer in charge of the treasury.

(*e*) Copy of the Executive Engineer's certificate and of the District Superintendent's (or commanding officer's) order shall be suspended in a conspicuous place within the strong-room; and it shall be the duty of the officer in charge of the treasury to see that any conditions as to manner of storage expressed in these documents are acted up to.

(*f*) The Executive Engineer's certificate will be in force for twelve months only, and it is the duty of the officer in charge of the treasury to cause it to be renewed when the period is expired.

(*g*) The doors and windows of the strong-room shall remain permanently closed and locked, except during the time necessary for moving coin or other valuables into or out of it. The officer in charge must be personally present during the whole time between the opening and shutting of the strong-room. The strong-room must be closed if meantime he is called away on any duty.

(*h*) As an exception to the last rule, the opening of shutters is permitted during office hours, in the aperture which is otherwise barred, if it is necessary for the admission of light or air to any other part of the building; provided that coin or valuables remain securely packed under lock and key.

604. The following additional rules apply to the management of reserve treasuries and currency strong-rooms:—

(*a*) The bulk of the coin is to be kept in a reserve strong-room, of which one of the keys, both of the room and of the boxes, remains in custody of the

Article 604.

Accountant General or Deputy Commissioner of Currency; the other, in charge of the treasurer. Every such strong-room, in addition to being locked, shall be sealed in such fashion that the locks by which entrance can be obtained cannot be opened, without the seals being broken; and the outer door must never be opened, shut, sealed, or unsealed, otherwise than in the presence of the non-commissioned officer in charge of the guard.

(*b*) Coin sufficient for carrying on the work for a fortnight shall remain in charge of the officer in charge of the treasury or currency, the bulk of this being kept in a strong-room under the double lock of the officer in charge and treasurer; but a sufficient quantity being given out every day to the treasurer, and received back after the close of business, under the rules applicable to ordinary treasuries.

(*c*) When the officer in charge desires access to the reserve strong-room, he is to make a requisition upon the Accountant-General or Deputy Commissioner for the keys of the strong-room, and of any boxes or safes to which he may desire to have access. In this requisition he is to specify exactly what the purpose of his visit is. The keys will be sent to him in a closed box or cover, or will be delivered personally.

(*d*) After each visit to the reserve strong-room, the officer in charge will return the keys to the Accountant-General or Deputy Commissioner, and will make a report of his proceedings, stating in what condition he found and left the strong-room, the locks, and the seals.

(*e*) The reserve strong-room must never remain for twenty days continuously without being visited and inspected. If, therefore, the officer in charge has no occasion to move coin to or from it for that time, he must pay it a visit of inspection.

(*f*) The requisition and the reports will be kept in a book set apart for the purpose and in the custody of the officer in charge.

Annual Requisition Estimate.

605. (*a*) Immediately after submission of the detailed cash balance report on 30th September, an indent for the small silver and copper coin required for use in the coming year should be submitted in Form 80. The lines showing the balances in hand on 1st October in the preceding year, and those on hand at the time, should be verified from the cash balance reports, and the figures in the remittance lines can be easily compiled from the records of the treasury. The difference between the totals will indicate the amount that has come into the treasury by local receipts, or passed out of it by local disbursements. Should the indent be, under any head, very different from the want indicated by the experience of the year, some explanation should be given. The indent should reach the Accountant-General's office by 10th October, as his provincial indent is due in Calcutta on 1st November following.

(*b*) The meaning of such indents should, however, be clearly understood; they are submitted to guide Government in its orders for the working of the Mints in the new year, and are not treated as requisitions for the coin; special application should be made whenever the stock seems to require replenishment.

Any necessary remarks should, of course, be appended.

Article 605.

Chapter 30.—Currency Notes.

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Receipt.

606. Payment of Government dues can be made in Government currency notes of any issue, irrespective of presidency or circle. Railway Companies, too, will receive notes of any circle in payment of fares and freight, and the officer in charge of a treasury into which such company pays its earnings will receive notes so earned.

1. The expression "payment of Government dues" should be noted. The order does not extend to deposit and remittance transactions, though objection should not be made, without reason, to occasional receipts of foreign circle notes in such transactions. When

Page 208, Article 606, Note 2—

For para. 1 substitute the following :—

2. Post Offices have been allowed to accept currency notes of foreign circles as Savings Bank deposits; such notes may also be accepted for issue of money orders.

(*8th List, 15-3-1901.*)

Payment.

607. Except at an office of issue, notes of the home circle are legal tender in satisfaction of any claim against Government, though ordinarily no person should be pressed to take notes in part or full of his demand.

Issue and Exchange.

608. A Treasury Officer may supply to all comers, without enquiry as to their intentions, such notes as he may have fit for issue.

609. Although no person has a legal claim to obtain cash for a note presented at a Government treasury, Government desires that this accommodation be given when convenient. Accordingly, whenever the Treasury Officer is satisfied that no inconvenience can be caused to the treasury by the encashment of any notes likely to be presented, a placard in English and the vernacular

Articles 606—609.

notifying that he is prepared to give cash for notes should be exhibited in some conspicuous place. Care should be taken that no corrupt or undue preference be shown to any individual.

1. At deficit treasuries (of which the ordinary cash receipts are less than the expenditure) currency notes ought not to be cashed, except so far as it can be done without expense or inconvenience. If the Treasury Officer can spare cash for only a limited amount of notes, he is at liberty to notify that he is prepared to give cash for home notes only.

2. Notes, home and foreign, to a limited extent may be cashed for the convenience of travellers when the treasury is unable to cash them for the general public; visitors to hill sanitaria, however, cannot be regarded as travellers.

3. Permission has, in some cases, been given for encashment of notes at sub-treasuries under the same conditions.

4. Cut notes should never be issued to the public without being first joined by a narrow strip of paper gummed across the whole breadth.

610. When an Accountant-General is prepared to lay down a named amount of silver free at a branch of a Presidency Bank, that branch will cash, free of charge, notes of all circles up to the named amount; the notes would be held apart from, and above, the ordinary balance, and be remitted to such treasury as may be agreed on.

611. Government is not bound to make any special arrangements to pay its officers in currency notes when it may prove inconvenient to do so; but as the supply of notes to meet the wishes of officers who desire that their salaries should be paid in currency notes is not likely to entail any considerable loss, there is no objection to the supply of currency notes to a surplus treasury for this purpose. This in no way affects existing rules regarding the supply of currency notes for issue to the public.

Custody of Notes.

612. Home notes, if in good condition, may be re-issued as convenient. Those which require registration under Art. 617 must be kept in the order of receipt, in bundles according to denomination, each bundle containing not more than 100; they must be re-issued to the public, or remitted to another treasury, in the same order. It follows from this that if any such notes are under double locks, the treasurer must hand over all his receipts to be placed under double locks, and may issue only such notes—namely, those which have been longest in the Treasury Officer's custody—as are delivered to him for the purpose.

613. Cut notes should, before receipt, be joined by a narrow strip of paper gummed across the whole breadth; but if they are received in a remittance by halves, the Treasury Officer will join them; they are re-issuable, if not otherwise defective. Damaged notes should be separated from the good ones, and should not be re-issued; and notes seriously mutilated, altered, or wrongly joined, should be refused.

Disposal of non-issuable Notes.

614. Notes much soiled or worn should not ordinarily be issued to the public but sent to the treasury at the head-quarters of the Local Government (or other treasury named by the Accountant-General) in the first remittance

made thither. The Treasury Officer at the head-quarters of the currency circle will exchange all cut notes he receives for whole ones.

615. Notes of other circles will not ordinarily be issued: if, however, special application is made for such notes, and those on hand are in good order, there is no objection to issue.

616. When there are in a treasury notes of other circles not fit for issue, or not likely to be applied for, they should be cut and remitted by halves (see Art. 657) to the Treasury Officer at the head-quarters of the currency circle, who will cash them at the currency office, if it is cashing foreign notes, or else will remit them under instructions from the Accountant-General, to Calcutta, Madras, or Bombay; the amount would be treated, in the latter case, as a remittance between the Governments.

1. By its agreement for the conduct of the Government banking business, each Presidency Bank is bound (at its head office, and at such of its branches as have the conduct of the Government business) to accept in payment of Government revenue, and from Guaranteed Railway Companies on account of their traffic receipts, Government currency notes of all circles indiscriminately, and also to cash Government currency notes of all circles in small amounts for the convenience of *boná fide* travellers; but it reserves power to exclude from its account of the Government balance all notes so received which are not payable at Calcutta, Madras, or Bombay, as the case may be, or in the case of a branch bank, which are not legal tender at the place where the branch is situated. If it does so, it will, on the day of receipt, enter in a special register such notes as it excludes from the balance, and will not afterwards have power to appropriate them for its own use without the consent of the Comptroller-General (or Accountant General), at a presidency town, or of the Collector at a district treasury. The Accountant-General will collect such notes at head-quarters, or remit them to the head-quarters of the currency circle concerned (Calcutta, Madras, or Bombay), as may be convenient; in the provincial cash balance report he will show the value under foreign circle notes.

2. In modification of the above-mentioned clause of the agreement it has been arranged with the Bank of Bengal, in respect of its head office at Calcutta and its branches at Allahabad and Lahore,—

(*a*) that the local currency office, is to cash any foreign circle notes presented by the bank and accompanied by a certificate that they have been received on account of Government under clause 9 (for head office) or 5 (for the branches) of the contract. Notes received in Government remittances are reckoned as thus received;

(*b*) that the bank is to make no deduction from the available balance at credit by Government on account of foreign circle notes.

Record.

617. The name of every person presenting or receiving a note of the value of R50 or upwards at any Government treasury should be recorded. Accordingly, for each denomination of notes, except the lowest three, two registers in Form 81 should be kept,—one for notes of the home circle, the other for notes of other circles, wherein every note received, whether from the public or from another treasury, should be recorded separately.

1. In some provinces, local orders require registry of the number of every note received or issued; the present instructions do not change this practice.

2. At a currency agency, the Treasury Officer will mark off in his register, as paid to the Currency Department, any notes he may pay into the currency chest; and if they be afterwards again taken out for issue, he will enter them in his register anew.

Articles 615—617.

618. As entries are made at the time of receipt, and as issues are made in the order of receipts, the dates will be consecutive both in column 1 and in column 4. The *particulars* (column 3) are the number of the series (*e g.*, E 16), and the number of the note (*e.g.*, 17962); in this column will be entered the name of the circle, when the note is not a note of the home circle. In columns 2 and 5, the name of the presenter or the receiver will be entered when it is known, or when it is voluntarily given.

1. The only cases in which there can be any doubt about the name of the presenter or receiver will be those in which notes are received or given in exchange. The name must be known in any transaction which has to be entered in the cash account, for the name of the person on whose account money is received or paid is always shown in the document presented at the treasury.

Stopped Notes.

619. If a note be presented of which notice of stoppage has been received, the presenter should be asked his name and address, the name and address of the person from whom he received the note, and the circumstances under which he received it; but unless his answer give ground for doubt that he came by it honestly, it should be accepted, though notice should be given to the police, and to the office of issue, that a certain lost note has been presented. That office will remove the note from the list of lost notes, and will place the loser in communication with the police, but then will leave him to take such action as seems to him good.

1. Treasury Officers are not required to keep the record of any notices of stoppage save those which they receive from losers; a file of the original notices will suffice, with the addition of an index.

620. The following opinion of the Advocate-General, Calcutta, is published for reference:

Opinion.—If any Government Treasury Officer receives a currency note of the alleged loss of which he has received notice, he should enquire of the person tendering it in payment as to the circumstances under which he got the note. If he gave value for it, and there is no reason to suppose from his statement that he received it otherwise than in good faith, it should be accepted by the Government officer as a good legal tender.

* * * * * * * * *

3. A person who takes the note in good faith, and for consideration, will have a title to it, notwithstanding he may have seen it enumerated in the list of lost or stolen notes. But, if he takes the note with knowledge of its having been advertised, and does not make reasonable enquiry,—that is, if he takes it under such circumstances as would fix on him the suspicion of participation in the fraud,—he could not make a good title to the note. And it follows that, if he takes the note otherwise than in good faith, it is not a good payment, and he may, and ought to, refuse it as a legal tender, unless he has reason to believe that the person tendering it to him has come by it honestly.

Defective Notes.

621. Half, mutilated, mismatched or altered notes should never be received in payment of Government dues or cashed. The holder should be advised to apply to the Currency Office of the Circle to which the notes belong for instructions regarding the procedure under which the value of such notes can in some cases be recovered.

Page 211, Article 621—

Add a note—

Note.—Currency notes with only a slight mutilation which does not interfere with identification or suggest fraud, may be received in the Treasury.

(2nd List, 15-9-99.)

Notes wholly destroyed.

622. The State is legally under no obligation to pay a currency note which cannot be presented; but when a person claiming payment of a note which he is unable to produce can satisfy the Head Commissioner beyond all reasonable doubt that the note (which must be absolutely identified) has either been destroyed or lost under such circumstances, that there is no probability of its ever being presented for payment, the Head Commissioner may direct as follows:—

(1) That after two years from the first advertisement of the loss, the value of the note may be paid by the Currency Officer and invested, if possible, in Government securities, or, if the amount is too small, then paid into the Government Savings Bank.

(2) That after twenty years from the date of advertisement, if meantime the note has not been presented for payment the said investment, with accumulated interest (or the said deposit, if no investment has been made), be delivered to the claimant or his assignee, or other legal representatives, upon a bond of indemnity with two personal sureties attached.

Claimants in respect of notes so lost or destroyed should be informed accordingly, and should be advised to apply to the Currency Office of the Circle to which the notes belonged.

Indents.

623. When notes are wanted in a district, an indent in detail should be submitted: and it may well accompany the monthly cash balance report. But it must be remembered that a supply of notes is, to all intents and purposes, a cash remittance, and can only be sent by reducing the actual cash balance of another treasury; accordingly, it is not always *possible* to meet an indent, nor (if the cash balance of the indenting treasury be strong) is it always advisable to do so. Government has laid down that an Accountant General is not to consider himself obliged to supply to district treasuries notes of large value which he knows will be remitted at once elsewhere, thus throwing upon him the expense of bringing away the coin received in exchange for them.

Quarterly Return.

624. Every Treasury Officer will prepare in (Form 82) a quarterly memorandum showing the receipt and issue of Government currency notes in and from his head and sub-treasuries, and will submit it to the Accountant General. In the case of those treasuries which bank with a presidency bank or branch bank, the memorandum will show the transactions at sub-treasuries only.

1. It will be observed that the amount of revenue realised in foreign notes has to be stated in this return.

2. To assist in the preparation of this return, it is suggested that a register in Form 83 should be kept in the vernacular in each treasury and sub-treasury, and should be posted daily. The daily entries should be totalled at the end of each month. If the entries have been accurately made, the opening balance *plus* total of receipts will be equal to the closing balance *plus* total of issues. At the end of the quarter, the totals of the three months for both district and sub-treasuries should be summed up and posted in Form 82. Where there

Articles 622—624.

is a branch of the presidency bank, the register will be opened for transactions at sub-treasuries only. The register will only give the total value of the notes received and issued under each head in each day.

Paper Currency Agencies.

General Rules.

625. At some important stations currency agencies have been opened to afford facilities to the public for exchanging coin for notes, or notes for coin.*

When the district treasury is in the charge of a branch of the presidency bank the currency chest must be there too, being opened, when necessary, by the Treasury Officer.

Page 213, Article 626—

For the word "silver" in line 1 read "gold or silver"; after the word "circles" in line 4 insert "or gold coin."

Custody of Coin and Notes.

627. A separate chest must be set aside for the Currency Department funds, the notes being placed in a tin box within it. The whole must be kept entirely distinct from the treasury balance.

This chest should always contain the same total amount. Coin may be taken out and notes deposited, or *vice versâ*, or one description of notes or coin may be exchanged for another; but, except under special orders of the Head or Deputy Commissioner of Paper Currency, the total amount in the chest must never be altered.

One key of the chest must be kept by the Collector or some other gazetted officer who is not in personal charge of the treasury balance.

Rules for Management.

628. It is not intended that the chest should be opened daily; once a week or even once a month, may probably suffice. The ordinary exchanges with the public should be made by the treasury; the currency chest being used as a reserve when the proportion of notes or coin in the treasury becomes inconveniently large. If the chest can give no assistance, the facilities afforded to the public must be stopped; *e.g.*, if notes accumulate and the whole balance in the chest consists of notes, no more must be cashed for the public until the stock has decreased. On no account must any risk be run of inconvenience to the treasury.

* It is not intended to incur any large expense in the promotion of currency agencies. If it be found that, instead of ordinary circulation at any agency, the privilege of cashing or obtaining notes is used all in one direction so as to require constant charge to Government to carry supplies of coin to the agency or to bring accumulation of coin from it, that agency must be pronounced a failure and allowed to become inert when the supply sent to it is exhausted; but such a state of things should not be assumed to exist without a full and fair trial. It is not thought expedient to supply currency chests with notes of value higher than R100.

629. The notes issued from each agency will be distinguished by a small stamp impressed at the circle office, showing the number assigned to the agency; and it is of the first importance that such notes should never (save in very exceptional circumstances) be refused encashment at the office where they were issued. Hence, if it is seen that notes from a distance are being brought in such quantities as to absorb the whole amount of the coin available, the Treasury Officer should take care to cash at the currency chest such an amount of the notes held in his treasury balance as will liberate an amount of coin sufficient to meet these local notes tendered for exchange. Such necessity should at once be reported to the head office of the circle.

630. The currency chest book (Form 84), or a duplicate of it, should be

Page 214, Article 630—

In line 3 for the words "the same form" substitute "1

(*9th List, 15-*

on. A second General Any on the

reverse of the slip should be shown details of the circles to which they belong, for which purpose a form is provided on the reverse of the slip.

631. Copper coin must never be deposited in the chest, as the law does not admit of its being held as currency reserve, but a reasonable portion of the reserve may be kept in the form of small silver coin.

632. The exchanges with the chest should be always in even hundreds of rupees, and transactions should, if possible, be avoided in the last few days of the month, so that the correct closing monthly balance may always be known at the head office. If important exchanges take place too late for the slip to reach the head office by post, the transaction should be telegraphed shortly (*e. g.*, "Currency Agent to Currency Commissioner. Withdrawn R30,000 deposited 300 notes for 100").

633. The currency chest balance should be verified monthly like the treasury balance, except when it is deposited with a branch of the presidency bank, in which case the balance need be verified only on March 31st and September 30th, and the verification certificate should be sent to the Head Office of the circle.

Exchanges of Coin with Treasury.

634. When the Treasury Officer receives a special order from the Accountant-General or Commissioner of Currency to pay over a sum of money, in coin, into the currency chest, he will enter it in his cash book as a remittance to currency with reference to the order received; and will show it as a deposit of coin in the currency chest book. Similar entries will be made when coin is ordered to be transferred from currency to treasury.

1. Transactions of this kind are always ordered in pairs—that is, an order to Treasury Officer A., to transfer money from currency to treasury, can never issue until the Accountant-General or Commissioner of Currency has ascertained that Treasury Officer B. has made a corresponding payment from his treasury into currency. The Accountant-General will see that the two cross-transactions are taken against each other, both in the provincial and in the Currency Accounts.

635. A currency chest may be temporarily established at a treasury where none has hitherto existed, by an order issued under Art. 634 to transfer coin from treasury to currency. In such case the coin must be held quite separate

Page 215, Article 635—

In line 8 of the article after the words "exchanges of coin for notes" add "or notes for coin."

(8th List, 15-3-1901.)

Responsibility.

636. It must be remembered that coin held in a currency chest is part of the reserve maintained under Act III of 1871, against the currency circulation; it must be kept quite separate from the treasury balance and treasury accounts, and must not on any account be touched except in conformity with these rules.

Article 636.

Chapter 31.—Resource and Remittance.

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Supply of Funds.

637. It is the duty of the Accountant-General to keep all his treasuries adequately supplied with all kinds of coin, but otherwise to bring together any surplus balances at convenient and accessible points; and it is the duty of the district officer, while leaving at his sub-treasuries the smallest sum necessary for their current expenditure, to see that each has a sufficient supply of copper and small silver to answer all demands for change.

Resource Estimate.

638. To enable the Accountant-General to keep the treasuries in funds, an estimate will be submitted to him in Form 84A by each Treasury Officer, at the beginning of each month of the balances, receipts, and expenditure of that and two succeeding months. This resource estimate should be despatched not later than the 3rd of each month, but should bear the date of actual despatch. It will open with the cash balance as reported in the cash balance report for the last day of the preceding month, but in round hundreds of rupees; and will show, in round hundreds also, the receipts and charges for each head given in the form.

(*a*) Sums are shown in round hundreds by the omission of amount under rupees fifty and the exhibition of fifty rupees and upwards as one hundred.

(*b*) The grand totals on the receipt and payment sides each month must, of course, agree.

(*c*) No provision should be made for a remittance either in cash or by means of supply bills (whether to draw away a surplus or to supply a deficit) that can only follow special orders of the account office not yet received. The estimate of cash remittances should be supported by a list, on the face or back of the estimate, detailing the treasuries to or from which they are expected.

Page 216, Article 638—Continue—

In cases in which in the absence of sufficient information or of separate registers for each head of receipt or charge, the Treasury Officers can not easily supply figures under all the heads in Form 84A, the Accountant General will modify, or if necessary dispense with some of the details to suit the special circumstances of his Province.

(3rd List, 15-12-99.)

(d) On the reverse should be detailed any important and exceptional receipt or charge which may be expected; but here also no remittances should be entered which have not been provided for in the body of the estimate; thus, no mention will be made of a remittance expected only on the ground of the necessity of increasing, or desirability of reducing the closing cash balance of any month; but only of such as have been actually ordered, or will be made under standing orders.

(e) Explanations should be given of any considerable differences between the estimates for the current and the next months and the actuals of the corresponding months of the previous year.

Classification of Remittances.

639. Cash Remittances are of the following kinds :—

(1) Money (*i.e.*, specie, or copper coin, or notes) is sent from Treasury (or Coin Depôt) A. to Treasury (or Coin Depôt) B.

(2) A payment is made at Treasury A. to a Bank in consideration of an equal amount being received by Treasury B. from the same Bank or a branch thereof.

(3) A payment is made at Treasury A. to the Currency Department in consideration of an equal amount being received by Treasury B. from the Currency Department.

If Treasury A. and Treasury B. are in the same province, the remittance is a "Local Cash Remittance;" if they are in different provinces, the remittance is a "Foreign Cash Remittance."

1. Remittances between Bengal Treasuries and the Reserve Treasury, Calcutta, are to reckon as Local Remittances, and not as Foreign.

2. Remittances of bad coin to the Mint should only be made under orders of the Accountant-General. They should ordinarily be despatched under his orders as Local Remittances to some central treasury within the same province, where they can be dealt with in larger quantities. When, however, uncurrent coin is sent direct from treasuries to the mint, the remittance should be treated as a Foreign Remittance, and need not be passed through the Reserve Treasury Accounts,—see Article 590, Note 3.

640. When an Accountant-General orders a remittance of the second or third kind abovementioned (*i. e.*, to or from a Bank or the Currency Department), he will always mention whether the remittance is "local" or "foreign." In the case of remittances of the first kind, the name of the other treasury involved gives the requisite information.

Remittance Orders.

641. Remittances of cash or notes to or from a treasury are made only on orders (either standing orders or special orders) of the Accountant-General.

1. Orders for cash remittances may conveniently be issued on a counterfoil form. The receiving office, immediately on arrival of the remittance, should forward its portion of the order to the Accountant-General, with note of the date of receipt and certificate that credit has been given in the cash book, subject to any re-adjustment which may be found necessary on detailed examination. (See Art. 663.)

642. Immediately on receipt of a remittance order from the Accountant-General, the police department should be informed of the kind and amount of the treasure to be remitted, and asked for a sufficient escort, which it will supply according to the scale laid down by the Local Government. Any officers on the line of march from whom assistance may be required should be advised by the despatching office, which should also warn the receiving office of the exact date of expected arrival, in order that any necessary arrangements may be made, such as provision of carts, or a guard of sufficient strength for treasure arriving by rail.

1. Care should be taken to avoid making a remittance at such time that it would be in transit at the end of the month, or that it would reach its destination on a Sunday or other authorized holiday.

Specie Remittances.

Packing.

643. Treasure should be packed for remittance in stout bags, tied and sealed after a slip of paper has been placed in each, naming the treasury at which it was packed, the tale and description of the contents, and the name of the person who counted the contents; the Treasury Officer must satisfy himself generally of the contents of the bags, and must see that the proper number of bags is placed in each box.

In case of a remittance sent without a potdar the despatching officer should examine a certain percentage himself and place a private mark upon the ticket of the bags so examined, and the special attention of the receiving officer should be drawn to the necessity for protecting the interest of the absent remitting officer.

644. For journey by road the bags may be packed in treasure tumbrils, or in large chests placed in carts, at the door of the treasury in the presence of the Treasury Officer; for journeys by rail or boat, and also (if convenient) for journeys by road, they should be packed in stout boxes capable of containing R4,000 to R6,000 each, nailed down and bound with iron, without gunny covering or ropes, and the hoops should be riveted or nailed together where they cross; every box should bear the name of the despatching treasury cut into, or painted on it with a number.

1. The irregularly-grained parts of a plank of wood are not suitable for boxes; it is found that they often give way under the severe strain which treasure boxes undergo in a road journey.

2. In Madras the practice of packing treasure remittances in padlocked boxes has been introduced with the sanction of the Government of India and now prevails in many districts of that presidency. In such cases the padlock of the box is enclosed in a sealed bag.

645. For military expeditions the treasury bags should be packed in deal-wood boxes of the standard pattern, of which a specimen has been furnished to the Currency Offices.

646. To each box designed for river conveyance or to cross any unfordable stream by a ferry, should be fastened a buoy, formed most easily of a piece of unsplit bamboo; the rope of the buoy should be at least ten yards long, and the police officer in charge is responsible for seeing that it is never detached from the box, nor, so long as the box is on board any boat, knotted or entangled in any way. When treasure is sent by a sea-going vessel the despatching officer should remove the buoys after the boxes are shipped, and the receiving officer is responsible for attaching buoys when landing the treasure; if he is not also the Treasury Officer, he should obtain the buoys from that officer.

Articles 642—646.

Invoices.

647. Invoices will be prepared in triplicate, and will state the marks on every tumbril or chest, the number and contents of each, and the marks, gross weight and contents of every box; one copy should be retained, another should be despatched by post on the same day to the receiving treasury, and the third made over to the escort officer.

648. Remittances intended for the General Treasury, Calcutta, should be despatched, not to the Bank of Bengal but to the Reserve Treasury at No. 1, Dalhousie Square.

649. Remittances intended for the reserve treasury at Madras or Bombay should be despatched to the address of the officer in charge of the branch reserve treasury, and the Accountant-General, Madras (or Bombay), should be advised by the Treasury Officer of the despatch of each remittance.

1. The addresses to which the remittances and invoices should be sent are—
At Calcutta.—The officer in charge, Reserve Treasury, No. 1, Dalhousie Square.
At Madras and Bombay.—The officer in charge, Branch Reserve Treasury, Currency Office.

Escort Officer's Duties.

650. The escort officer will count the bags as they are being stowed in tumbrils or chests, or will see the boxes weighed. He will sign the receipt at the foot of each copy of the invoice as responsible for "   bags packed in tumbrils, *or*   boxes of marks and weights detailed above, said to contain   coin to the value of R   ;" the blanks will be filled up in words, and if the escort officer be ignorant of English, he should be required to write the numbers of the bags or boxes which he has received in the vernacular, on

Page 219.—Insert a new Article :—

650A. The escort officer will wire to the receiving officer the number o the train (passenger or goods) conveying the remittance and its hour of departure, and will also wire again *en route* if any change in the train has been made or anything occurred to delay its arrival.

(*9th List, 15-7 1901.*)

in the invoice said to contain   coin to the value of R   ." If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer, otherwise he should be allowed to return at once.

Potdars.

652. Treasurers may send potdars in charge of specie remittances at the expense of Government, who will remain in charge while the treasure is being examined, and will take back the locks, and, if convenient, the bags. If the guard be returning to the station of original despatch, tumbrils of chests should be sent back under his charge; otherwise, they should wait for the

potdar. In sending potdars with remittances, the following scale should be followed :—

1 potdar up to 10 lakhs.

1 „ for every additional 10 lakhs or a fraction of it up to a maximum of 3 in all.

1. Expense for extra potdars for remittances within a district is inadmissible, but, for remittances between districts and provinces, the amount of expenses actually incurred may be allowed only so that they shall not for each potdar exceed 8 annas per diem, 3rd class railway fare, and carriage or cart hire when absolutely necessary. The countersigning

Page 220, Article 652, Note 2—

Strike out the portion beginning with "and" in the 3rd line to the end, and substitute the following :—

The Comptroller General is also authorized to sanction special rates of daily allowances in certain cases (see Art. 1168(*i*), C. S. R.).

(*6th List, 15-9-1900.*)

652A. When potdars accompany treasury or currency remittances they should be furnished with a certificate in Form 84B by the Treasury Officer receiving the remittance. The certificate should be attached to all bills for travelling and other allowances special or otherwise admissible to them when accompanying treasure. No such bills should be passed without such a certificate.

653. If any chest, tumbril, or wagon, be secured by double locks, one key should be held by the potdar, and the other by the escort officer; if there be only one lock, the key should be held by the potdar, but the escort officer is responsible for not allowing the chest or wagon to be opened before arrival at destination, save in case of a break-down, when the treasure must be moved to another chest or wagon in his presence. In the case of remittances sent without potdars single locks should be used and the keys should be entrusted to the escort officer in a sealed cover which he should not open except when absolutely necessary in the case of a break-down on the road.

Railway arrangements.

654. Additional rules regarding the arrangements to be made in the case of remittances by railway will be found in Arts. 665 to 674.

Weight of Coins.

655. Some notes on the weight of coins may be useful for guidance in making remittances.

(*a*) A lakh of full-weight rupees weighs net 31¼ maunds, and, packed for remittance, possibly a little less than 35 maunds. When there is a minimum rate of charge, a calculation on this basis will enable the officer concerned so to arrange that the full weight for the minimum charge be made up.

(*b*) Copper coin of the nominal value of R2-4 weighs one seer; of coin packed for remittance, one maund is found to contain the value of R82. When comparing the cost of remitting copper by sea and by land, pains should be taken to ascertain how freight will really be calculated. One line of steamers charges by the ton of 10 hundredweight, whereas another works by the ton of 20 hundredweight (27⅕ maunds).

Remittances of Currency Notes.

Whole Notes.

656. When it is possible to send whole notes along with a specie remittance, or when notes not yet cut, to a considerable value, are being despatched between stations on the line of railway, or along a road on which means of rapid transit are available, they should be placed flat between boards, wrapped in paper, folded in waxcloth and then carefully sealed. This parcel should be placed in a small wooden box, which should be securely fastened and sealed, and so secured, should be made over to the guard furnished by the District Superintendent of Police under the regulations of his own department. Whole notes should never be remitted by post.

1. If a packet of this kind be consigned to a treasury merely for despatch, along with some other remittance, to another treasury, the receiving treasury should give a receipt for a "sealed packet in good order said to contain Rupees ——— in notes," and should take a similar receipt from the escort officer when he forwards it. Meantime, the packet should remain under joint keys.

Cut Notes.

657. A small remittance, however, or one of notes already cut, may be sent by post. After completion of the invoices (Art. 659) the notes should be cut in half, the left-hand halves packed in paper and waxcloth, sealed, and despatched with the invoice by parcel post. The right-hand halves should be similarly packed at the same time and kept under double locks till receipt of acknowledgment of the left halves, when the packet containing the right-hand halves should also be despatched by parcel post.

Packing.

658. In packing parcels of notes for remittance from one treasury to another, great care must be taken. Those of each denomination must be arranged in order of series and number, and, when a large supply of any denomination is being sent, they should be stitched by one edge into books of 100. Notes of different circles should be put up in separate bundles. The bundles should then be bound together in parcels as large as is consistent with the Post Office Regulations (7,000 half-notes can easily go in one parcel), and a copy of the invoice, omitting the series and number of the notes, must be packed up with each parcel. (See next rule.)

1. If the remittance is made to the reserve treasury in Calcutta, or to the branch reserve treasuries in Madras and Bombay, the name of the treasury and the date of the invoice should be stamped on the back of each note.

Invoices.

659. The invoice (Form 85) should set forth the detail of series and number under each denomination and circle, and should bear at foot a certificate from the Treasury Officer that the parcel has been made up and sealed in his presence, and that he has personally ascertained that its contents correspond with the invoice. The original invoice should be sent by post to the Treasury Officer to whom the notes are consigned, a copy being kept for record. Both original and copy should be signed by the police officer to whose care the parcel is entrusted, when notes are sent under charge of a guard; but the police

officer has not to count the notes, and his signature is only a receipt for a packet *said to contain* certain notes.

1. Another [partial] copy of the invoice is included in the parcel. (See last rule.)
2. In invoicing the second halves of notes of which the first halves have already been acknowledged, the detail of number and series need not be filled in; a reference to the former invoice will be sufficient.

Entry in Cash Book.

660. A remittance, as soon as it is despatched from or paid out of a treasury, will be charged off in the cash book,—the words "Local Cash Remittances" or "Foreign Cash Remittances" being the first words of the entry Similarly, upon receipt, the whole invoiced amount (see Art. 663) will be credited in the cash book, the same heading being employed.

Notes will be charged off on despatch of the second halves, and credited on receipt of the second halves.

Advice to Accountant-General.

661. Except in the case of surplus notes remitted away under standing orders (for which see next rule), the Treasury Officer will advise the Accountant-General of every despatch or receipt of a remittance on the same day on which he charges it off, or brings it on, his cash book.

If he is at or near a telegraph station, he will telegraph:—

"$\frac{\text{Foreign}}{\text{Local}}$ Remittance $\frac{\text{Received}}{\text{Despatched}}$ *(amount)* {*Name of Treasury or "Bank," or "Currency."*} *(date in words)*."

(*E.g.*, "Foreign Remittance received one lakh Benares twenty-seventh.")

Otherwise, he will post the information in the following form:—

"Undersigned advises $\frac{\text{Receipt}}{\text{Despatch}}$ of a $\frac{\text{Foreign}}{\text{Local}}$ Remittance of *(amount)* $\frac{\text{from}}{\text{to}}$ *(name of Treasury)*, which he has $\frac{\text{credited}}{\text{debited}}$ under date the ,"—this advice being sent in addition to any required endorsement on the remittance order.

1. Telegrams should only be used where a saving of time will result; where, therefore, a letter can be sent so as to reach the Accountant-General within twenty-four hours, the report should be by post.

Surplus Note Remittances.

662. Standing orders for the remittance of surplus notes must be complied with in the first week of every month; that is, the first halves of the notes must be despatched within the first week, so that the remittance may be completed and adjusted within the month. If, for any reason, the despatch is too long delayed, it must be held over till the following month; unless, of course, the Accountant-General meantime send a remittance order, in which case it ceases to be a remittance "under standing orders."

In this case the advice to Accountant-General will always be sent by post, and will give detail of denomination and value. The advice must specify that the remittance is of "Surplus notes," and the receiving treasury must also be informed, in order that it may similarly advise the receipt of the remittance as "Surplus notes."

1. In the North-Western Provinces and Punjab, treasuries send their excess of foreign or other notes to the Allahabad or Lahore Treasury, from which they are passed on as soon as convenient to the local Currency Offices, for encashment.

Articles 660—662.

Receipt of Remittance.

663. (*a*) Immediately on the arrival of a remittance of specie, credit for the invoiced amount should be given in the cash book, and advice (as prescribed in Art. 661) sent to the Accountant-General, the place whence the remittance is received being entered in the cash book, with the same specification as is prescribed for the advice. If the remittance be from a mint or treasury, or small coin depôt or sub-depôt, in another province, the receiving Treasury Officer will still send the advice to the Accountant-General of his own province. A copy of the receipt given to the escort officer will be sent by post on the same day to the despatching treasury.

(*b*) The remittance must then be examined in detail, and when the detailed examination is complete, a formal receipt will be sent to the despatching officer. If the examination be not complete before the despatch of the cash balance report, note should be made thereon that the remittance is not yet examined.

NOTE:—Unshroffed coin should be placed in the strong-room under double locks, care being taken, as far as practicable, to place the unshroffed bags apart from other coin.

(*c*) Uncurrent coin found in the detailed examination of a remittance should be dealt with under the rules in Chapter 29.

(*d*) A remittance of notes is not to be credited till the second halves are received; in this case detailed examination should involve no delay, and the formal receipt can be sent at the time of crediting the amount. The arrival of a parcel of notes or half-notes must always be acknowledged by return of post.

1. Half-notes should be kept under double locks.

(*e*) All contingent charges incurred at the receiving station, such as cooly, cart or boat hire, should be paid by the receiving officer and charged finally in his accounts. The remitting treasury should refuse to pay such charges. The personal allowances of the men in charge of a remittance should, however, be always paid by the remitting treasury, small advances being made by the receiving treasury in case of necessity, and advised to the former to be adjusted on the return of the men to their own station.

664. If any deficiency is found in the detailed examination, and is not immediately recovered from the potdar in charge, it is to be charged in the cash book as a distinct item with full particulars and the Treasury Officer of the remitting treasury requested to recover the amount and credit it in his own treasury.

The account office will debit the amount to Advances Recoverable or Exchange Account with the remitting province according as it is a Local or a Foreign remittance. Any excess in tale found in a remittance may be paid to the remitting treasury; but instead of paying in cash, the excess may be credited through account.

1. Every deficiency discovered during the examination must be specially reported in writing to the remitting Treasury Officer, the slip mentioned in Art. 643 being tacked to the report. If there is a potdar in charge, the report and the slip attached will be delivered to him on his making good the deficiency. If there is no potdar in charge, the report must state the name and rank of the officer who personally supervised the examination, and must be enclosed, together with the attached slip, in the report to be made immediately on the close of the examination (or, if it is a prolonged one at the close of each day of it) to the

remitting Treasury Officer. The object of this rule is to enable the treasurer of the remitting treasury, for his own purposes, to fix responsibility for the deficiency which he is obliged to make good.

If any bag is received without an enclosed slip, and is in any way short or deficient, an immediate special report should be sent to the remitting Treasury Officer.

2. No time should be lost in examining a specie remittance, both in order to set the potdar at liberty (and so reduce the cost of remittance), and also in order that any deficiency may be recovered from the remitting treasurer. To expedite the examination, an extra potdar or potdars may be engaged when the ordinary establishment of the treasury is unable to do the work promptly. None should be engaged without the sanction in writing of the District Officer, or should he be absent, the next senior officer, and the maximum should be one extra man for one day for every 10,000 of rupees to be examined after, say, the first R15,000. The above order regarding the engagement of extra potdars may be applied to the case of large remittances in copper, and when actually necessary, to those in small silver coin, etc., though the latter are not usually remitted in large quantities. But when extra men are employed, the ordinary treasury establishment should still be required to examine as much as one man can do in a day and a half. The minimum amount of coin of each denomination which one man should examine in a day is as follows:—

New ½ rupees of the value of	50,000
Old ½ " " "	5,000
New ¼ " " "	24,000
Old ¼ " " "	2,500
New ⅛ " " "	7,000
Old ⅛ " " "	1,250
New double or single pice in Mint boxes of the value of	1,000
Old double pice of the value of	600
Old single pice of the value of	500
New ½ pice in Mint boxes of the value of	500
Old ½ pice of the value of	250
New pie-pieces in Mint boxes of the value of	200
Old pie-pieces of the value of	150

When new copper coin is received either directly from the Mint or from another treasury in the original Mint boxes, any excess or deficiency found on examination should be immediately reported and the printed slip of contents should be forwarded to the Mint Master concerned. The report should state the number of the box in which the excess or deficiency was found and the condition of the boxes on delivery.

Additional Rules for Remittances by Railway.

Previous Notice to Railway Companies.

665. When large remittances of not less than 20 lakhs are made at one time, notice should be given some time beforehand to the railway authorities at the station of despatch in order that wagons of convenient sizes may be brought together.

Loading.

666. When Government treasure is loaded for despatch by rail, the doors on one side of the wagons should, if possible, be secured from the inside, and all doors that can be opened from the outside should be secured by good padlocks.

1. It is the duty of the remitting treasury or currency officer to supply the padlocks, and there should be a sufficient stock in a treasury whence frequent remittances are sent by rail.

The Treasury Officer should also take the receipt of the escort officer for the padlocks. If the escort is returning the receiving officer should return the padlocks through the officer in charge of the escort; otherwise a receipt should be given to the Police and the locks returned as soon as possible, by parcel post or by rail.

2. Small remittances need not be forwarded by wagon, but can be sent in the same compartment in which the guard in charge travels.

667. The Treasury (or Currency) Officer will superintend, personally or by substitute, the loading of the vans, jointly with the police officer who is to travel in charge, and will hand to him a paper of instructions (see Appendix J) and as many blank receipts as there will be reliefs; for these documents he will take a receipt.

Strength of Escort.

668. The escort accompanying the treasure to the station, and protecting the loading, should be of the strength which may be fixed by the Local Government for the escort of such a sum by road or for the special purpose, and a new one of corresponding strength should meet the treasure at the station of delivery. During the railway journey it should be protected by a guard of reduced strength accommodated in an adjoining brake-van, if the remittance is carried by goods train, or in the end compartment of the carriage next adjoining the treasure van; neither door of the compartment occupied by the escort should be locked. The strength of this escort also should be fixed by the Local Government; there should never be less than a petty officer with two men, and when the treasure is loaded in more than one wagon, the scale should allow two men to each. When a wagon containing treasure is detached from the train by reason of heated axles, or for other cause, the station master, or the guard in charge of the train, will warn the police guard in charge of the treasure, in order that the necessary arrangements may be made to guard the treasure.

Reliefs.

669. As the rules for the guidance of the guard (see Appendix J) require the men to be constantly on duty, arrangements should be made to relieve them at convenient points, giving to each party a stage of about twelve hours. The exact length of each stage should be laid down by local orders.

670. Arrangements for the relief of the guard will be made by the police department. The officer in charge when starting with the remittance will telegraph to his relieving officer the probable time of his arrival at the relief station.

Payment of fares, etc.

671. The railway fares will be paid in cash, for which purpose the police or other officer may obtain from the treasury a sufficient amount as an advance (see Art. 137 (*e*)), to be accounted for afterwards. A requisition should be made on the railway authorities in the following form :—

Requisition for carriage of specie.

To the Station Master, *Burdwan*.

Conveyance by railway to *Delhi* is required for treasure to the value of lakhs of rupees loaded for *Delhi* and contained in wagons.

And the station master will give the guard a paper notifying that it is in charge of treasure loaded in so many wagons.

1. The last-named requisition must not be confounded with the notice to be sent beforehand to the railway authorities, in order that the necessary wagons may be provided—*vide* Art. 665.

2. In the Madras Presidency payment is made by credit notes.

3. Treasure should always be booked through to the final station, and the officer who makes the requisition should inform the railway authorities that he has provided reliefs for the guard at specified stations.

672. The Government of India in the Public Works Department have approved of the adoption on all Railways administered by the State, on the Railways mentioned in the margin,* and on all railways over which Government may hereafter reserve control in such matters, of the undermentioned rates and conditions for the carriage of treasure, including specie, bullion, etc., the property of the State:—

* East Indian.
Bengal and North-Western, including Tirhoot.
Southern Mahratta, including Mysore section.
Lucknow-Bareilly section of the Rohilkhand and Kumaon.
Rajputana-Malwa.
Indian Midland.
Bengal-Nagpur.
Bengal Central.
South Indian.
Dibru-Sadiya.
Tarkessur.
Great Indian Peninsula.

(*i*) Up to 27 maunds . . .	$1\frac{2}{3}$ pies per maund per mile	Provided that the charge for any quantity shall not be less than that for a smaller quantity according to the above scale.
Above 27 and up to 81 maunds	$1\frac{1}{3}$,, ,, ,,	
Above 81 and up to 270 ,, .	1 pie ,, ,, ,,	
Over 270 maunds . . .	$\frac{2}{3}$,, ,, ,, ,,	

Escort:—

(*a*) One man to travel free, both on the outward and return jurney, as a 3rd class passenger, when the consignments of treasure are over 54 and under 135 maunds.
(*b*) Two men, when the consignments are from 135 to under 270 maunds
(*c*) Four men, when the consignments are of 270 maunds and over.
(*d*) When a consignment amounts to 20 lakhs of rupees or more (625 maunds or more), a guard of four men to be allowed, with return passage, free of extra charge.

(*ii*) The minimum charge for treasure shall be as for one maund, fractions of a maund above one maund being charged as follows:—

Under 10 seers as 10 seers.
Exceeding 10 seers, but not exceeding 20 seers as 20 seers.
,, 20 ,, ,, ,, ,, 30 ,, 30 ,,
,, 30 ,, ,, ,, ,, 40 ,, 40 ,,

(*iii*) Copper coin by passenger train in quantities over five maunds to be carried at the rate of $\frac{2}{3}$ pie per maund per mile, subject to a minimum charge as for ten maunds; in quantities of five maunds and under, at $1\frac{1}{3}$ pies per maund per mile.

Copper Remittances.

673. A remittance of copper should be packed in bags enclosed in boxes of size similar to those prescribed for silver, and loaded in the same manner. The minimum strength for the guard should be that already laid down, but one man for each wagon will suffice if there be several wagons; in all other respects the procedure will be the same.

Articles 672—673.

Note Remittance.

674. A guard travelling in charge of currency notes should have the box in the same carriage, and should sit in the end compartment of the carriage with the box under the seat against the outer planking; if the box be too large to go under the seat, accommodation should be reserved on the terms usually charged.

Additional rules for remittances by steamer.

675. It has been arranged with the Agents of the British India Steam Navigation Company that when remittances of coin are made by their steamers, the bill for freight will be presented to and paid by

the Accountant-General, Bengal,
" " " Madras,
" " " Bombay,
" " " Burma,

according as the port to which the remittance was consigned is within the province of Bengal, Madras, Bombay, or Burma.

This arrangement applies to currency as well as to treasury remittances.

1. In shipping currency notes, the *value* should not be entered in the bill of lading, but only the number of pieces.

676. In the case of River Steamers, freight on remittances of treasure despatched to or from Calcutta should be paid to the Companies at Calcutta by the Agent for Government Consignments before delivery or shipment, as the case may be, the payments being debited to the Comptroller, India Treasuries, in the Exchange Accounts of the Military Department; the receiving Treasury Officer will give the Company's Agent a certificate that he received on (date) a remittance of (kind) amounting to (amount) from (place) and that the charges for freight of the said remittance have not been paid. This certificate should be sent to the Comptroller, India Treasuries, along with the Steam Navigation Company's receipt in support of the debit in the Military Exchange Accounts.

676A. In cases of remittances between treasuries in Assam, the charges will be prepaid locally. In Burma all payments will be made by the Accountant-General.

677. Consignments of treasure should be taken delivery of immediately on arrival at a station; otherwise the treasure will be carried on to the next station, at the risk and expense of the consignee.

Chapter 32.—Special rules for Treasuries banking with a Branch of a Presidency Bank.

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678. The following rules for the guidance of Collectors and Treasury Officers and of the Agents and Accountants at the branches of the Presidency Banks in conducting the business of the Government treasuries banking with such branches, include information on most points likely to arise; but in cases of doubt, and as a general rule, the usage hitherto observed at the local treasury will be followed. The term "Collector" includes the officer in charge of the treasury, by whatever designation he may be called.

Accounts.

679. The books and accounts to be kept will consist of—

A scroll cash book, being the primary record.

A daily state, made up for despatch to the Collector.

An account in the general ledger, in the name of the Government of India.

A pass book, to be daily forwarded to and returned by the Collector.

680. In the scroll cash book will be entered all receipts and disbursements on account of Government. The net amount only of documents paid, on which deductions have been made, will appear in this book, and, except in the Madras Presidency, the total of each side will form the daily entries in the general ledger.

Daily Returns.

681. In the daily state such payments and receipts will be classified as may be directed by the Accountant-General, in order that their arrangement may fit in with the forms prescribed for accounts kept at the treasuries. The daily states will be written up every day and closed in the usual manner, by showing the balance of the previous and of the current day; and the agent, having satisfied himself as to their being correct, will docket and forward them, with all the appertaining vouchers, to the Collector, on the morning following the date to which they refer. Except in the Madras Presidency the net amounts of payments only are to be entered, that is, when a deduction is made from the amount of a bill, the daily state will show only the amount paid after deduction, and not the gross amount of the demand.

Articles 678—681.

1. It is of importance that these documents be secured in a locked box when sent by the agent to the Collector, in order that there may be no possibility of any alteration or abstraction of any paper before they reach the hands of the Collector.

682. Care will be taken that vouchers sent to the Collector are conspicuously marked by the agent with the word *Paid.* Inattention to this rule might lead to documents being paid twice, in the event of their falling into unscrupulous hands.

683. The pass book will be written up and forwarded with the daily state, the entries being counterparts of those in the treasury account in the general ledger and being certified by the initials of the agent or accountant. The Collector after examination of the vouchers will, if he finds the documents correct, attach his initials to the entries on both sides and return the pass book to the Bank.

Revenue Receipts.

684. Any one who has money to pay on account of Government will tender the amount at the office of the Collector, accompanied by a chalan, or memorandum of particulars in duplicate (which, if necessary, will be prepared in the office). The officer entrusted with the duty of examining the chalans will, after examination, enter the chalan in the appropriate register of chalans issued (see Art. 705), and will write on both original and duplicate the word "correct;" he will then affix his initials to the chalan with the date, specify the head of account, and return original and duplicate to the payer, who will proceed with them to the Bank. There the money will be received and credited to the proper head of account, and an acknowledgment granted to the payer on the original chalan, the duplicate being retained by the Bank and forwarded to the Collector with the daily account. Chalans are valid only for such time, not exceeding ten days, as may be fixed by the Collector; if they are presented after the allotted time, the money will not be received by the Bank until they are re-validated by the Collector.

Receipts of Public Officers.

685. Cash receipts and deposits of the Departments named below will be received at the Bank in accordance with the special rules specified against each:—

Forest	Articles 441—443.
Public Works	,, 461 and 464 (*a*) and 466.
Military	,, 469—475 and 491.
Postal	Article 509.

Forms will be supplied to the Bank by the Collector.

Any monthly comparison of receipts between the Departmental and Treasury Officers will be certified by the Treasury Officer under Art. 706.

686. In the case of all other Departments, fines, forfeitures and other miscellaneous receipts of public officers, will be forwarded by them daily to the Bank with a chalan in duplicate, describing the several items and the heads under which they should appear in the accounts. One copy of the chalan will, as directed in Art. 684, be retained by the Bank and forwarded

with the accounts of the day to the Collector, and the other returned, receipted, to the public officer for record in his office.

1. The original chalan may be in the form of a book sent daily for signature.

Deposit and Local Fund Receipts.

687. The detailed account of local funds and registers of deposits are in the Collector's, Magistrate's, and Judge's offices, the Bank only receiving the amounts tendered in accordance with Art. 684, and crediting them under their proper designation.

Issue of Supply Bills.

688. Intimation will be given to the Bank by the Collector, daily or weekly as may be necessary, of the amount for which, and the rates at which, bills may be granted. The Bank will receive sums tendered for bills and grant acknowledgments for the same, on presentation of which to the Collector he will issue the bills.

1. A supply bill is identical in form with an ordinary bill of exchange or draft, and is governed by the laws generally applicable to such instruments.

Issue of Remittance Transfer Receipts.

689. Remittance transfer receipts will be issued by the Bank in accordance with the rules in Arts. 139(2), 142, 143, 371—379, 385 and 386. In any case of doubt, the agent will take the Collector's orders.

An agent has the same authority to cancel, exchange, and issue duplicates of remittance transfer receipts, which is exercised by a Treasury Officer, and should follow the same rules (Arts. 145—148 and 398—402).

Civil Charges.

690. All charges for salaries, establishments, and contingent expenses of officers of the civil establishments,—that is, Judicial, Revenue, Medical, Education, Police, etc.,—will be presented to the Collector in the first instance for examination. The Collector, if he approves and passes the charge, will enface on the bill an order to pay a specified amount, which order will be recorded in a register of payment orders issued, and will be numbered, dated, and signed. The bill will then be returned to the person presenting it, and will be paid at the Bank in accordance with the Collector's order, the Bank being responsible only for strict adherence to this order and for obtaining upon the bill a proper discharge from the payee. This discharge must be in addition to the signature at foot of the bill.

Payment orders are valid only for a time, not exceeding ten days, fixed by the Collector; if presented after the allotted time they will be refused payment by the Bank, until re-validated by the Collector.

1. A bill for postage and telegraph charges paid in conducting the business of the Government treasury should be submitted monthly to the Collector, duly certified by the agent of the branch bank, and when it is passed, the amount should be debited in account.

691. At provincial capitals civil charges may be drawn on cheques issued by the Accountant-General or Comptroller in favour of the payee.

Departmental Payments.

692. (a) The rules regarding the issue of letters of credit and payments against them in the case of each of the following Departments, are contained in the rules specified against them :—

Forest	Articles 445—447
Public Works	" 449—453
Military	" 477—480 (a) and 482 to 485 and 487.
Postal	" 511—517.
Telegraph	" 536—540

(b) Letters of credit, issued under the rules, may be acted on without further authority, the agent observing the prescribed limitations.

(c) In cases not covered by letters of credit, the agent will act only on payment orders signed by the Collector.

Note.—Where funds under a letter of credit are required only at head-quarters, the original letter of credit may be passed on by the Treasury Officer to the Bank Agent ; but if funds are required both at the head-quarters and at a sub-treasury, the Treasury Officer will retain the letter of credit and will advise the Bank of the amount to be drawn against at head-quarters.

Refunds.

693. Refunds of revenue, fines, etc., will be made by the Bank on bills bearing a payment order signed by the Collector, as in Art. 690.

Discount on sale of Postage and other Stamps.

694. Discount on sale of postage and other stamps is allowed by deduction from the amount paid in by the purchaser. The net amount will be received and brought to account under Art. 684, the receipted chalan being the payer's authority for receipt of the stamps from the Collector.

Interest on Public Debt.

695. Government promissory notes, on which interest may be due, will be presented to the Collector of the district, who, having made the necessary examination and record under Chapter 13 of this Code, will give the holder an order on the Bank in the following form :—

PAY TO________________________________

Rupees________________________________, being interest

for______half year at______per cent. due on Government Promissory Note No.______

of______for Rupees______

Collector.

Articles 691—695.

Deposit Repayments.

696. Repayments of deposits standing at credit of individuals in the Collector's or Magistrate's or Judge's accounts will be made on the order of the officer on whose registers they are, and by whom the usual check registers will be kept. Persons claiming repayments of such deposits must therefore apply to the officer who received them, who, after examining the check register and making the necessary record, will give the applicant an order for payment at the Bank. A Magistrate's or Judge's order must be taken to the Collector for countersignature before being presented at the Bank, unless the Bank keeps a personal ledger account for the deposits of each Court.

Each Court should duly intimate from time to time to the Bank the amount of lapsed deposits to be deducted from the Personal Ledger Pass Book.

Post Office deposits will be refunded on the presentation of a similar order countersigned by the Postmaster General or a Chief Inspector.

Bill Payments.

697. Supply bills and remittance transfer receipts drawn upon the treasury are advised to the Collector, who passes on the advice to the agent. The advice lists shall be kept carefully under lock and key and should be bound up together at the end of the year. The bills may be paid on presentation and *without further special authorization*, in accordance with the rules in Chapter 21, Arts. 390—393 and 397, so far as applicable, provided that they are presented before the end of the third account year after that in which they were issued.

Remittance of Coin.

698. Remittances from Branch Banks are made under the orders of the Collector on receipt of instructions from the Accountant-General or in accordance with standing orders. The rules regarding packing and despatch of remittances in Arts. 643 to 649, 652, and 656 to 659, should be observed by the Branch Banks; but in the absence of special arrangements to the contrary made with the Agent, the Collector should arrange for the actual conveyance and escorting of the remittances.

699. The following rules are to be observed in the testing of remittances of coin made to agents of the Bank from Government treasuries. They should be fully explained to the potdars in the charge of every remittance made to the Bank.

(*a*) Weighment of boxes must be made, when practicable, on receipt of a remittance from a mofussil treasury. The result of this weighment must be entered on the receipt given to the officer or potdar delivering over the remittance.

(*b*) All treasure remittances from the mofussil will be examined in a room separate from the general business, or if a separate room cannot be made available, some distance apart from the general business.

(*c*) The contents of each bag are to be emptied into another and passed through the scales.

(*d*) Mofussil potdars must see that the index of the scales is steady before the contents are thrown out.

Articles 696—699.

(e) The treasure is then to be secured in separate chests and kept distinct from other treasure, under the joint keys of the Bank's agent and of the mofussil treasurer's agent, until regularly examined and brought to account.

(f) Nothing must intervene between the mofussil treasurer's agent and the Banks' examining potdars, so that an uninterrupted view may be obtained by the mofussil agent of the examination of the treasure in his presence. The mofussil treasurer's agent should sit within the railed enclosure along with the Bank's examining potdars.

(g) Upon completion of examination of a remittance, light coins should be weighed against full-weight coins, and a certificate of the result granted on the spot to the mofussil treasurer's potdar.

(h) Weighing and examining a remittance must be conducted separately, not simultaneously; the one must be completed before the other is commenced, unless when two potdars are deputed to represent a treasury.

(i) If the work of weighing or examining be not finished within the day, all bags not finally taken over by the Bank will be placed in chests under double keys, the one to be retained by the mofussil treasurer's agent, the other by the Bank's authorities.

(j) The Bank potdars who commence weighing and examining a mofussil remittance must continue at the same duty until completion of the examination of the remittance, or such portion of it as has been taken over for examination; their places must not be filled by others unless through unavoidable sickness.

(k) When a remittance is not accompanied by a potdar, the examination will be proceeded with by the Bank's officers in usual course. But the Bank agent is entitled to request the Collector to depute a clerk to be present at the examination, and to see that it is carried out by the Bank with sufficient precautions.

(l) The mofussil potdars, or agents, must, before finally leaving the Bank, sign, in a book kept for the purpose, a memorandum of the uncurrent and spurious coins and of any deficiency found after examination of their respective remittances.

(m) Should mofussil potdars, or agents find any of the above rules not complied with, or should impediments of any kind be placed upon a free and open scrutiny of the proceedings during the examination by the Bank's officers or potdars, they are immediately to report the same to the Bank's agent.

Miscellaneous.

700. The rules regarding receipt and issue of coin and currency notes as far as they concern the Bank Agents will be found in Arts. 566 to 598 of Chapter 29 and Arts. 606, 607, 610, 616 (1) and (2), 619 and 625 of Chapter 30.

The Agent is required to send to the Accountant-General, at the close of each quarter, a report of the foreign circle notes received from the public during the quarter in payment of Government dues.

701. The following annual returns will be sent by each Agent to the Accountant-General :—

(1) Before 10th January, a statement showing the amount of cash and the value of each denomination of currency notes held by him on December 31st.

(2) Before 10th April, a statement showing the balance at credit of each Government officer on 31st March, who in his public capacity has a separate account. This should include the accounts, if any, of Military and Public Works officers.

702. The Bank will be kept open for the transaction of the treasury business on all recognised holidays, if so required by the district officer.

Articles 700—702.

Accounts with Government Officers.

703. The following are the rules for Government officers who require to keep a banking account. Such accounts must be kept with a Presidency Bank or a branch of Presidency Bank, or, where there is no such Bank, then with any other Bank, but in the latter case the money will be at the personal responsibility of the officer concerned, in the same way as if it were kept in his private custody :—

I.—No officer of Government may have an account in his public capacity, with any bank without the previous sanction—

of the Accountant-General, Department Public Works, if he is an officer of the Public Works Department;
of the Controller, Military Accounts, if he is a military officer;
of the Civil Accountant-General or Comptroller in other cases.

II.—The permission will be given in the following cases :—

(1) For the moneys and accounts of private or public institutions which are financially independent of Government, and for which Government is not financially responsible, *e.g.*, dispensaries, grant-in-aid schools, regimental funds.
(2) For moneys raised by voluntary subscription for any public or *quasi*-public purpose.
(3) To Political Officers for moneys in respect of which they have transactions with Native Chiefs; but not for moneys employed in the ordinary course of public service.

III.—The permission must not be given in the following cases :—

(1) Where the money lodged in the private account is drawn from the Government treasury for expenditure upon public account, or is received in order to be paid into the Government treasury, either as revenue or as deposit.
(2) Where the money forms part of a balance of an account submitted to the Account Department, or the receipts or outgoings are transactions of which the officer is bound to render an account to the Account Department.
(3) Where the money, by law or any order of Government or of a Court of Justice must be deposited with, or held in trust by, any officer of Government in his official capacity.
(4) Where the money is advanced for contingent expenditure, or under the rules of the Public Works Department, to Civil Officers for public works expenditure.

IV.—Other cases will be decided upon their merits, the principle to be observed being that no transaction of receipt or payment in which Government is concerned should occur otherwise than as a receipt or payment at a Government treasury, except upon some definite ground of convenience to the public service. The personal convenience of the officer charged with the duty of making receipts or payments is not a ground for permitting an account to be opened with a bank.

V.—Private and Military Secretaries to Governors and Lieutenant-Governors are exempted from the above rule. Secretaries to Governments may sanction accounts in their own name, in an order of which a copy must be communicated to the Account Officer concerned, and which should state the nature of the moneys kept in the account.

VI.—The following officers are also exempted from these rules, *viz.*, Administrator General, Official ... er, High

Page 234, Article 703, clause VI—

Rearrange clause thus :—

Administrator General, Official Trustee, Official Assignee, Official Government Solicitor, Madras, and Account Officer, High Court, Original Accountant General of a High Court where there is one).

(*13th Li*

... in what cases the Bank receives o. pays money without the previous order of the District Officer, and in what cases the previous order of the District Officer is necessary. It is also prescribed that the

Articles 703—704.

District Officer must maintain two registers in which to note these orders, *viz.*, a register of chalans issued and a register of orders for payment. The former of these may be worked by departments, the chalans of land revenue being passed and registered by the Land Revenue Department of the District Officer's Office; those of excise revenue by the Excise Department, and so forth

Daily Posting of Accounts.

705. When the daily state with the chalans and vouchers is received from the Agent, the account will first be examined against the chalans and vouchers which support it. Then the vouchers which have been already approved and registered by the District Officer will first be marked off in the register of chalans issued and of orders for payment, that is, the date of discharge will be noted against the entries of them in those registers. Then each item of receipt or payment will be posted from the daily state, with its chalans and vouchers, into the cash book, either direct or through some subordinate register, in the same way as is prescribed to be done by the Account Department of treasuries which do not bank with a Presidency Bank.

1. In this process the vouchers must be numbered and arranged according to the register in which they are entered, as the number of the payment order cannot serve also, as the number of the voucher in the actual accounts.

Advices and Certificates.

706. The advices of receipts or payments which, according to any rule, have to be sent to public officers or departments, and consolidated receipts or certificates of receipts or payments required by any rule to be given to any public officer or department, should be prepared in the treasury, and not in the bank, as the point to be advised or certified is not that the money has been received or paid at the bank, but that the receipt or payment has entered the treasury accounts.

Treasury Returns.

707. All Treasury returns, with the exception of those the bank is instructed to furnish in this chapter or under express orders of the Accountant-General, should be prepared in the treasury and not in the bank.

Chapter 33.—Miscellaneous.

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Basses and Minicoy Light Dues.

708. These dues are taken at a tonnage rate of three-eighths of a penny for Basses Lights and one-eighth of a penny for the Minicoy Light, subject to an abatement or discount of 25 per centum. When these dues are paid or collected in India, they may be paid in Indian currency at the official rate of exchange fixed for the year. A table showing the amount leviable in Indian currency will be supplied to each Collector by the Board of Trade. Commission at five per cent. on the realisations is credited to Customs, and the balance to the London Account. When a refund of these dues is made, the collectors of the dues should show them in their Statements of Collections periodically sent to England; but, except with the special authority of the Board of Trade, repayments are not to be made without the production of the original receipts. One receipt for both dues in Form L. V. 7 should be issued for each ship for the same voyage, and one entry, without distinguishing the Basses from the Minicoy dues, should be made in the account (Form L. V. 9). Requisitions for forms for use in the collection of the dues should in all cases be made to the Comptroller-General, who obtains the forms from England.

709. The following rules respecting Light Dues Forms are to be observed by the officers who collect these dues in India :—

1. The stock of Light Dues Receipt Forms to be retained at each port or outport should not exceed the number required for issue during a period of eighteen months; but when one book of 25 forms is more than sufficient for that period, two such books should form the maximum stock to be retained.

2. When applications are made to the Accountant-General for fresh supplies of such forms, the numbers of the forms on hand at the time of application should be stated, and when applications are made by the Comptroller-General to the Board of Trade for supplies of forms for more than one province, the quantity required for each province should be stated separately.

3. Forms should be issued consecutively according to the printed numbers, the lower numbers being issued first, and not more than one book of 25 forms should be in use at the same time, if this can be avoided. Forms of an earlier series should, however, be used before those of a later.

4. Great care should be exercised in the preservation of these forms, and any forms cancelled or defaced, should, together with the corresponding counterparts, be attached to the accounts for transmission to the Board of Trade. The numbers of any forms, lost or destroyed, should be stated, with an explanation, on the accounts. The numbers of the unused Light Dues Receipt Forms on hand should be quoted by Collectors and Sub-Collectors on each of their accounts for transmission to the Board of Trade.

5. When Basses Light Dues are repaid, the original receipts should be retained and attached to the corresponding repayment receipts for transmission with the accounts to the Board of Trade.

Articles 708—709.

Deceased and Distressed Seamen.

710. Rules for accounting for the receipts from estates of deceased, and the expenditure on relief of distressed, British seamen, have been laid down by the Government of India for the guidance of the Account Department and the marine officers concerned, and are here reprinted for convenience of reference :—

1. Notifies that the rules are prepared at the request of the Board of Trade.

2. Shipping masters, master attendants, or other officers charged with the duty of collecting the wages and effects of deceased British seamen, and of administering relief to British seamen found in distress, should keep a separate cash account of all such transactions in Form 86, which is Form C. C. 18 (slightly modified) at page 42 of the "Instructions to officers in the British possessions abroad" under the Merchant Shipping Act of 1854.

3. They should also keep all the subsidiary accounts in the forms prescribed by those instructions and draw out their vouchers, as therein directed.

4. It must be understood that, except when the officer concerned has a cash chest of his own, all receipts and charges must be passed through the district treasury account daily in full; any balance in hand being remitted to the treasury. Such receipts and charges will be credited and debited to account current, London.

5. Should the officer concerned need funds for meeting relief charges, he should supply himself by bills drawn up by himself, showing the specific charges to be paid, which bills should be countersigned, before payment, by such responsible officer as the Local Government may appoint. As above stated, these charges will be debited to account current, London.

6. Immediately on the expiration of every month, an account in duplicate (in modified form C. C. 18 above referred to) of the month's transanctions should be made out, the original being forwarded direct to the Board of Trade (with all the vouchers), and the duplicate (without vouchers) to the Accountant-General.

7. The rate of exchange for the conversion of rupees into sterling will be that fixed for the year for transactions between the Indian and Imperial exchequers, amounts realised or paid in India will be recorded in Indian currency; while the balance only of the monthly account remitted to the Board of Trade will be converted into sterling at the fixed rate of exchange for the year. The conversion of each separate item in the account must not be attempted, but only the balance of the account.

711. The wages of discharged seamen detained in hospital or in jail should continue to be held in deposit pending payment to them on their release. It is only when such seamen die in India, and their wages have to be accounted for to the Board of Trade, that credit should be given in the London account for their wages, or for the balance in hand at the time of their death.

712. Unclaimed wages and deposits of British seamen, not deceased, when ruled by the Merchant Shipping Act (Act I of 1859), should be dealt with in the same manner as all other unclaimed deposits of the Civil Department, and credited to Government after the prescribed lapse of time. When, however, these come under the operation of the English Merchant Shipping Act, they should be credited to the Board of Trade after they have remained unclaimed in the Shipping Master's hands for a period of twelve months.

Seamen's Money Orders.

713. A Shipping Master is required, at the close of each day on which seamen's money orders are issued, to remit to the Treasury at the station the amount received by him on that account, less commission at 2*d*. in the pound. The remittance will be accompanied by an extract schedule in the form appended to the rules, and the Treasury Officer's acknowledgment will be

taken in the pass book to be kept for the purpose. At the end of the month the Treasury Officer will forward to the Accountant-General a schedule in the same form, giving particulars of the money orders issued during the month, to whom also the Comptroller of the Post Office will communicate the rate of exchange from time to time.

Emigrants' Remittances.

714. Indian emigrants to Crown Colonies are allowed to remit their savings through Government agency. The remittances of emigrants of the Fiji Isles are paid through the Government of India. In return for money lodged with the Colonial Treasurer the emigrant receives a money order payable at the local treasury nearest to the residence of the payee, which he must forward at his own risk to the payee. The Colonial Government forwards two lists of advices to India, one to its Emigration Agent and the other to the Comptroller, India Treasuries, containing particulars of name, age, occupation, and full address of both payee and remitter. On receipt, the Agent will deposit at the Bank of Bengal the total amount of the batch of remittances, and at the same time inform the Comptroller, India Treasuries, of the fact of his having done so. The Comptroller, India Treasuries, will then issue the advices to the Treasury Officers concerned for payment of the money orders. The Treasury Officers must see that the particulars given in each advice correspond with the statement of the payee, and that a stamped receipt is taken for all sums exceeding R20 on the order itself. No separate receipt is necessary.

715. The amounts when paid should be charged separately for each colony in the treasury account, and the Accountant-General of the province when debiting India will also show the amounts paid on account of emigrants' remittances for each colony separately. The Comptroller, India Treasuries, will enter in the advices issued under the preceding article the date of the advice list received from the Colony and after the lapse of one year from that date, the Treasury Officers will return the advices of all unpaid money orders to the Comptroller, India Treasuries, who will return the amounts thereof to the Emigration Agents concerned for refund to the respective remitters.

716. In the case of the Colonial Government, Mauritius, which has a direct account with the Government of India, the payments will be made by Government from its own funds and charged to the colony.

Hong-Kong Police Remittances.

716A. Indian Policemen serving in Hong-Kong are allowed to make remittances through the Government of India to their relatives in India. Advices of these remittances are forwarded by the Colonial Government direct to the Comptroller, India Treasuries, who advises the Treasury Officers concerned.

Examination Fees.

717. All fees tendered by candidates for examinations will be received at the Treasury. A single receipt only is to be given, that is, a duplicate may on no account be issued.

Articles. 714—717.

718. If the amount, or any part of it, is to be refunded, a certificate will be endorsed upon the original receipt by the Secretary to the Board of Examiners, specifying the amount to be refunded; and the amount so authorized will be paid on presentation of the original receipt so endorsed, at the Treasury whence it was issued—the recipient giving his receipt below the endorsement.

719. If the original amount was paid into a Presidency Bank, the refund will be made (in accordance with the above procedure) by the Accountant-General.

Custody and Supply of Stamps.

720. Rules for the custody, supply, and sale of stamps of all descriptions, laid down by the Government of India, are printed as Appendix K.

APPENDIX A.

Model* Form of Bond of Indemnity for drawing Leave Allowances, etc.

[See Chapter 3, Art. 30.]

This Indenture made between Banker and Army Agent carrying on business as a Banker and Army Agent under the style or firm of of the one part and the Secretary of State for India in Council of the other part.

Whereas the said Messrs. as such Bankers and Army Agents as aforesaid have been in the habit of receiving from the Accountant-General payment of the sums from time to time payable to their customers by way of pay, pension, or allowances under one or more of the several services or funds specified in the schedule annexed hereto upon production at the time of each such payment of a certificate to the effect that the person on whose behalf such payment was claimed was then alive. And whereas in order to save time and expense in obtaining payment of such sums the Government of India has agreed to dispense with the production of the said certificates upon the terms and conditions hereinafter contained and the said has agreed to enter into the Covenants on his part hereinafter contained. Now this Indenture Witnesseth that in pursuance of the said Agreement and in consideration of the premises he the said hereby† Covenants with the Secretary of State for India in Council that so long as the production of the Certificates hereinbefore referred to shall be dispensed with the said firm of will within seven days from the time when the said firm shall have received notice of the death of any customer for the receipt of or on whose behalf they may have received any such pay, pensions, or allowances as are hereinbefore referred to communicate the date of such death to the Accountant-General for the time being and further that the said firm will immediately after the expiration of the said period of seven days repay and refund to the Secretary of State for India in Council for the time being so much of any moneys which may have been received from the Accountant-General for the time being on behalf of any customer as shall be in excess of the amount of the pay, pension, or allowances to which such customer was entitled up to the date of his decease and Further that in the event of any change in the constitution of the said firm by the death or retirement of any one or more of the partners the surviving or continuing partners or partner shall forthwith communicate such change and the names or name of any new partner or partners to the Accountant-General for the time being Provided Lastly and it is hereby agreed and Declared that the expressions "the firm of " and "the said firm" shall signify and extend to as well the said as also any other person or persons who may for the time being constitute the said firm. In Witness whereof the said has hereunto set his hand and seal the day and year first above written.

The schedule above referred to—

Indian Navy Retired Pay. Indian Marine furlough and Retired Pay. Bengal Pilot Service Furlough and Retired Pay. Military Furlough Pay, Bengal, Madras, Bombay. Military Retired Pay, Bengal, Madras, Bombay, including Temporary half Pay.

Military Fund, commonly called Lord Clive's Fund, only so far as officers are concerned, Bengal, Madras, and Bombay Medical Retiring Funds Annuities. Covenanted and Uncovenanted Civil Service Absentee Allowances, Bengal, Madras, Bombay. Covenanted and Uncovenanted Civil Service Pension Allowances, Bengal, Madras, Bombay. Civil Service Fund Annuities, Bengal, Madras, Bombay. Miscellaneous Pay and Pensions (chargeable to Indian Revenues).

* In this form there is only one partner; if there are more, the necessary alterations should be made.
† If there are two partners, the words "jointly and severally" should be inserted here.

APPENDIX B.

[See Chapter 3, Art. 36.]

Table for calculating the Tax under Act II of 1886.

Page 242, Appendix B—

In column "At 4 pies in the Re" against R47 for 0 15 9 read 0 15 8
" " " 50 " 0 0 0 " 1 0 8
" "At 5 pies in the Re" " R91 " 2 5 1 " 2 5 11
" "Income" for the last figure "R10,00,000" " "R1,00,000"

(4th List, 15-3-1900.)

Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.	Income.	At 4 pies in the Re.	At 5 pies in the Re.
7	0 2 4	0 2 11	57	1 3 0	1 7 9	700	14 9 4	18 3 8
8	0 2 8	0 3 4	58	1 3 4	1 8 2	800	16 10 8	20 13 4
9	0 3 0	0 3 9	59	1 3 8	1 8 7	900	18 12 0	23 7 0
10	0 3 4	0 4 2	60	1 4 0	1 9 0	1,000	20 13 4	26 0 8
11	0 3 8	0 4 7	61	1 4 4	1 9 5	1,100	22 14 8	28 10 4
12	0 4 0	0 5 0	62	1 4 8	1 9 10	1,200	25 0 0	31 4 0
13	0 4 4	0 5 5	63	1 5 0	1 10 3	1,300	27 1 4	33 13 8
14	0 4 8	0 5 10	64	1 5 4	1 10 8	1,400	29 2 8	36 7 4
15	0 5 0	0 6 3	65	1 5 8	1 11 1	1,500	31 4 0	39 1 0
16	0 5 4	0 6 8	66	1 6 0	1 11 6	1,600	33 5 4	41 10 8
17	0 5 8	0 7 1	67	1 6 4	1 11 11	1,700	35 6 8	44 4 4
18	0 6 0	0 7 6	68	1 6 8	1 12 4	1,800	37 8 0	46 14 0
19	0 6 4	0 7 11	69	1 7 0	1 12 9	1,900	39 9 4	49 7 8
20	0 6 8	0 8 4	70	1 7 4	1 13 2			
21	0 7 0	0 8 9	71	1 7 8	1 13 7			At 5 pies in the Re. Rs. A. P.
22	0 7 4	0 9 2	72	1 8 0	1 14 0			
23	0 7 8	0 9 7	73	1 8 4	1 14 5			
24	0 8 0	0 10 0	74	1 8 8	1 14 10			
25	0 8 4	0 10 5	75	1 9 0	1 15 3			
26	0 8 8	0 10 10	76	1 9 4	1 15 8	2,000		52 1 4
27	0 9 0	0 11 3	77	1 9 8	2 0 1	3,000		78 2 0
28	0 9 4	0 11 8	78	1 10 0	2 0 6	4,000		104 2 8
29	0 9 8	0 12 1	79	1 10 4	2 0 11	5,000		130 3 4
30	0 10 0	0 12 6	80	1 10 8	2 1 4	6,000		156 4 0
31	0 10 4	0 12 11	81	1 11 0	2 1 9	7,000		182 4 8
32	0 10 8	0 13 4	82	1 11 4	2 2 2	8,000		208 5 4
33	0 11 0	0 13 9	83	1 11 8	2 2 7	9,000		234 6 0
34	0 11 4	0 14 2	84	1 12 0	2 3 0	10,000		260 6 8
35	0 11 8	0 14 7	85	1 12 4	2 3 5	15,000		390 10 0
36	0 12 0	0 15 0	86	1 12 8	2 3 10	20,000		520 13 4
37	0 12 4	0 15 5	87	1 13 0	2 4 3	25,000		651 0 8
38	0 12 8	0 15 10	88	1 13 4	2 4 8	30,000		781 4 0
39	0 13 0	1 0 3	89	1 13 8	2 5 1	35,000		911 7 4
40	0 13 4	1 0 8	90	1 14 0	2 5 6	40,000		1,041 10 8
41	0 13 8	1 1 1	91	1 14 4	2 5 11	45,000		1,171 14 0
42	0 14 0	1 1 6	92	1 14 8	2 6 4	50,000		1,302 1 4
43	0 14 4	1 1 11	93	1 15 0	2 6 9	60,000		1,562 8 0
44	0 14 8	1 2 4	94	1 15 4	2 7 2	70,000		1,822 14 8
45	0 15 0	1 2 9	95	1 15 8	2 7 7	80,000		2,083 5 4
46	0 15 4	1 3 2	96	2 0 0	2 8 0	90,000		2,343 12 0
47	0 15 9	1 3 7	97	2 0 4	2 8 5	1,000,000		2,604 2 8
48	1 0 0	1 4 0	98	2 0 8	2 8 10			
49	1 0 4	1 4 5	99	2 1 0	2 9 3			
50	0 0 0	1 4 10						

APPENDIX BB.

Rules published with the resolution of the Government of India in the Financial Department, No. 2422-Ex., dated 31st May 1897.

Rules regarding the grant of Exchange Compensation.

His Excellency the Governor General in Council is pleased to prescribe the following Rules in regard to the grant of Exchange Compensation, in supersession of those published with Resolution No. 3624-A., dated the 18th of August 1893, and other orders on the subject.

2. His Excellency in Council takes this opportunity of declaring that the grant of Exchange Compensation is a provisional addition to salary, calculated on the difference between the gold value of half salary at the market rate of exchange, and its value at a privileged rate which, for the present, is fixed at 1*s.* 6*d.* per rupee, subject to the condition that it shall in no case exceed in any quarter the amount of rupees by which 250*l.* converted at the privileged rate shall fall short of the equivalent of 250*l.* converted at the market rate.

3. The Government of India reserve to themselves full power at any time to reconsider the whole subject, without admitting any vested rights to receive the compensation in the form now sanctioned, or in any other form.

4. The object of granting Exchange Compensation is to secure certain classes of Indian public servants against serious depreciation of their emoluments by the fall in the sterling value of rupee salaries, so that they may be enabled to live according to their station, and that the public service may continue to attract recruits of the same high quality as heretofore.

Rules.

I. The grant of Exchange Compensation is deemed to be justified on the considerations stated above, in the case of those public servants only who supply the indispensable European element in the administrative body of Indian officials.

II. The officers who fulfil the above conditions are—

(1) Europeans appointed in England;

(2) Officers appointed as Europeans in India to offices in which European qualifications are held to be indispensable, or to services and departments in which a proportion of Europeans is held by the Government of India to be indispensable, and for the purpose of maintaining that proportion.

Europe, in the meaning of this Rule, shall be deemed to include the English-speaking colonies.

III. The Government of India shall from time to time determine what are the offices or services in which European qualifications are deemed to be indispensable.

IV. (1) No person hereafter appointed in India to such an office or service shall be eligible for Exchange Compensation, unless, on appointment, he shall be declared eligible by a certificate granted by the Indian Government by or under which such appointment is made.

(2) The certificate will set forth the grounds upon which the holder is deemed to be a European of the class described in Rule I.

(3) Such certificate shall not be given to any person who is qualified for appointment under 33 Vict., c. 3, sec. 6.

(4) The decision of the Government of India as to the granting or refusing of such a certificate is final.

V. Exchange Compensation is not admissible to—

(*a*) Persons temporarily appointed to the service of Government for a specified duty only, upon allowances definitely fixed for the particular case;

(*b*) Persons serving under a contract in which their allowances are definitely fixed which is not preliminary to employment in one of the regular services of the Government, and five years of service under which have not elapsed;

NOTE.—This clause relates only to persons appointed under a written contract in India. A European so appointed in England will under paragraph 3 of the Resolution publishing the Rules be entitled to exchange compensation allowance if his salary is not fixed in sterling, and there is nothing in his agreement to exclude him from the allowance.

(*c*) Persons who are not members of any regular Service, and who are employed in a professional capacity (such as lawyers, teachers, lecturers, clergymen, medical men), without being debarred from the private exercise of their profession.

VI. If any part of an officer's salary is fixed in sterling, and is converted into rupees at the rate of exchange fixed annually for the adjustment of transactions between England and India, the allowance is payable only in respect of the excess, if any, of the portion of his salary not fixed in sterling, over the portion fixed in sterling.

When a wound or good service pension due to an officer serving in India, is received by him in sterling in England, an abatement should be made from the Exchange Compensation drawn in India, the amount of the abatement being equal to the amount by which the equivalent of the sterling pension at the official rate of exchange is exceeded by that at the market rate fixed for the quarter for the payment of Exchange Compensation.

Subsidiary Rules.

VII. The allowance is granted in the form of a percentage on the officer's salary, which will be calculated by the Comptroller General each quarter, and notified by him about the 15th day of the final month in the preceding quarter. Subject to the limits prescribed in clause 2, it will be based on the amount by which the average demand rate of Exchange in Calcutta during the quarter ending on the date named falls short of the privileged rate of exchange.

VIII. The percentage fixed for any quarter is applicable to all payments of salary falling due during that quarter. Thus the percentage for the July to September quarter supplies to salary payable between the 1st of July and 30th of September, which ordinarily is the salary for June, July and August.

When salary is drawn for a portion of a month Exchange Compensation is admissible only for that portion of the month, and the maximum monthly limit, if applicable, must be proportionately reduced.

IX. The allowance is payable, month by month, with pay, and under the rules under which pay is drawn; and it will be charged as pay, but under a separate detailed head. In the case of officers whose emoluments are governed by the Civil Service Regulations, the allowance is admissible only on salary as defined in Article 47. In the case of officers whose emoluments are governed by the Indian Army Regulations, it is admissible only on pay, Indian allowances, and Staff pay.

Deputation allowance does not come within the definition of "salary" in Article 47 of the Civil Service Regulations, and consequently Exchange Compensation is not admissible in respect of it. But if in any case deputation allowance has been specially permitted to count as salary for calculating leave allowance, it may also count for Exchange Compensation.

X. Exchange Compensation is admissible on leave allowances fixed in rupees and drawn in India.

XI. Exchange compensation is not admissible, under the orders of the Government of India, to Government officers in foreign service. The Government of India, however, so far as they are concerned, agree to the grant of it to such officers under the present rules and restrictions. But it is in each case for the foreign employer to decide in the first instance whether he is willing to grant the allowance or not. If he signifies his desire to give the allowance the sanction of the Local Government by whom the officer's services were lent should be applied for, with a full statement of the grounds on which the officer considers himself to be eligible for the allowance.

XII. Family remittances of pay are not permissible to any officer who is, at the time in respect of which the pay is due, in receipt of Exchange Compensation.

XIII. These Rules shall come into force with effect from the 1st of April 1897, provided that officers to whom Exchange Compensation would not be admissible under these rules, but who have been admitted to it under the rules previously in force, will continue to draw it to the extent of the salaries they were drawing on the 1st of April 1897 ; but any increase in their salary after that date will be taken in reduction and ultimately in extinction of the claim to the allowance.

Table for calculating Exchange Compensation Allowance.

A	Amounts of Allowance admissible on salary shown in column A.							
	1	2	3	4	5	6	7	8
Rate of Exchange.	s. d. 1 $3\frac{1}{8}$	s. d. 1 $3\frac{5}{32}$	s. d. 1 $3\frac{3}{16}$	s. d. 1 $3\frac{7}{32}$	s. d. 1 $3\frac{1}{4}$	s. d. 1 $3\frac{9}{32}$	s. d. 1 $3\frac{5}{16}$	s. d. 1 $3\frac{11}{32}$
Percentage.	$9\frac{61}{121}$	$9\frac{37}{97}$	$9\frac{7}{27}$	$9\frac{67}{487}$	$9\frac{1}{61}$	$8\frac{146}{163}$	$8\frac{38}{49}$	$8\frac{322}{491}$
Salary.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
1	0 1 6	0 1 6	0 1 6	0 1 6	0 1 5	0 1 5	0 1 5	0 1 5
2	0 3 1	0 3 0	0 3 0	0 2 11	0 2 11	0 2 10	0 2 10	0 2 9
3	0 4 7	0 4 6	0 4 5	0 4 5	0 4 4	0 4 3	0 4 3	0 4 2
4	0 6 1	0 6 0	0 5 11	0 5 10	0 5 9	0 5 8	0 5 7	0 5 6
5	0 7 7	0 7 6	0 7 5	0 7 4	0 7 3	0 7 1	0 7 0	0 6 11
6	0 9 1	0 9 0	0 8 11	0 8 9	0 8 8	0 8 6	0 8 5	0 8 4
7	0 10 8	0 10 6	0 10 4	0 10 3	0 10 1	0 10 0	0 9 10	0 9 8
8	0 12 2	0 12 0	0 11 10	0 11 8	0 11 6	0 11 5	0 11 3	0 11 1
9	0 13 8	0 13 6	0 13 4	0 13 2	0 13 0	0 12 10	0 12 8	0 12 6
10	0 15 2	0 15 0	0 14 10	0 14 7	0 14 5	0 14 3	0 14 0	0 13 10
20	1 14 5	1 14 0	1 13 8	1 13 3	1 12 10	1 12 6	1 12 1	1 11 8
30	2 13 7	2 13 0	2 12 5	2 11 10	2 11 3	2 10 8	2 10 1	2 9 7
40	3 12 10	3 12 0	3 11 3	3 10 6	3 9 8	3 8 11	3 8 2	3 7 5
50	4 12 0	4 11 1	4 10 1	4 9 1	4 8 2	4 7 2	4 6 2	4 5 3
60	5 11 3	5 10 1	5 8 11	5 7 9	5 6 7	5 5 5	5 4 3	5 3 1
70	6 10 5	6 9 1	6 7 8	6 6 4	6 5 0	6 3 8	6 2 3	6 0 11
80	7 9 8	7 8 1	7 6 6	7 5 0	7 3 5	7 1 10	7 0 4	6 14 10
90	8 8 10	8 7 1	8 5 4	8 3 7	8 1 10	8 0 1	7 14 4	7 12 8
100	9 8 1	9 6 1	9 4 2	9 2 2	9 0 3	8 14 4	8 12 5	8 10 6
200	19 0 2	18 12 2	18 8 4	18 4 5	18 0 6	17 12 8	17 8 10	17 5 0
300	28 8 2	28 2 4	27 12 5	27 6 7	27 0 9	26 11 0	26 5 3	25 15 6
400	38 0 3	37 8 5	37 0 7	36 8 10	36 1 1	35 9 4	35 1 8	34 10 0
500	47 8 4	46 14 6	46 4 9	45 11 0	45 1 4	44 7 8	43 14 0	43 4 6
600	57 0 5	56 4 7	55 8 11	54 13 2	54 1 7	53 6 0	52 10 5	51 14 11
700	66 8 6	65 10 9	64 13 0	63 15 5	63 1 10	62 4 4	61 6 10	60 9 5
800	76 0 6	75 0 10	74 1 2	73 1 7	72 2 1	71 2 8	70 3 3	69 3 11
900	85 8 7	84 6 11	83 5 4	82 3 10	81 2 4	80 1 0	78 15 8	77 14 5
1,000	95 0 8	93 13 0	92 9 6	91 6 0	90 2 7	88 15 4	87 12 1	86 8 11
2,000	190 1 4	187 10 1	185 3 0	182 12 0	180 5 3	177 14 8	175 8 2	173 1 10
Maximum .	211 3 3	208 7 8	205 12 2	203 0 11	200 5 10	197 10 11	195 0 2	192 5 7

Table for calculating Exchange Compensation Allowance.

Amounts of Allowance admissible on salary shown in column A.								A.
9	10	11	12	13	14	15	16	
s. d. 1 $3\frac{3}{8}$	s. d. 1 $3\frac{13}{32}$	s. d. 1 $3\frac{7}{16}$	s. d. 1 $3\frac{15}{32}$	s. d. 1 $3\frac{1}{2}$	s. d. 1 $3\frac{17}{32}$	s. d. 1 3[illegible]	s. d. 1 [illegible]	Rate of Exchange.
$8\frac{22}{41}$	$8\frac{206}{493}$	$8\frac{74}{247}$	$8\frac{2}{11}$	$8\frac{2}{31}$	$7\frac{471}{497}$	7[illegible]	7[illegible]	Percentage.
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	Salary.
0 1 4	0 1 4	0 1 4	0 1 4	0 1 3	0 1 3	0 1 3	0 1 3	1
0 2 9	0 2 8	0 2 8	0 2 7	0 2 7	0 2 7	0 2 6	0 2 6	2
0 4 1	0 4 0	0 4 0	0 3 11	0 3 10	0 3 10	0 3 9	0 3 8	3
0 5 6	0 5 5	0 5 4	0 5 3	0 5 2	0 5 1	0 5 0	0 4 11	4
0 6 10	0 6 9	0 6 8	0 6 7	0 6 5	0 6 4	0 6 3	0 6 2	5
0 8 2	0 8 1	0 8 0	0 7 10	0 7 9	0 7 8	0 7 6	0 7 5	6
0 9 7	0 9 5	0 9 4	0 9 2	0 9 0	0 8 11	0 8 9	0 8 8	7
0 10 11	0 10 9	0 10 7	0 10 6	0 10 4	0 10 2	0 10 0	0 9 11	8
0 12 4	0 12 1	0 11 11	0 11 9	0 11 7	0 11 5	0 11 3	0 11 1	9
0 13 8	0 13 6	0 13 3	0 13 1	0 12 11	0 12 9	0 12 6	0 12 4	10
1 11 4	1 10 11	1 10 7	1 10 2	1 9 10	1 9 5	1 9 1	1 8 8	20
2 9 0	2 8 5	2 7 10	2 7 3	2 6 9	2 6 2	2 5 7	2 5 0	30
3 6 8	3 5 10	3 5 1	3 4 4	3 3 7	3 2 10	3 2 1	3 1 5	40
4 4 4	4 3 4	4 2 5	4 1 5	4 0 6	3 15 7	3 14 8	3 13 9	50
5 1 11	5 0 10	4 15 8	4 14 7	4 13 5	4 12 4	4 11 2	4 10 1	60
5 15 7	5 14 3	5 12 11	5 11 8	5 10 4	5 9 0	5 7 9	5 6 5	70
6 13 3	6 11 9	6 10 3	6 8 9	6 7 3	6 5 9	6 4 3	6 2 9	80
7 10 11	7 9 3	7 7 6	7 5 10	7 4 2	7 2 5	7 0 9	6 15 1	90
8 8 7	8 6 8	8 4 10	8 2 11	8 1 0	7 15 2	7 13 4	7 11 5	100
17 1 2	16 13 4	16 9 7	16 5 10	16 2 1	15 14 4	15 10 7	15 6 11	200
25 9 9	25 4 1	24 14 5	24 8 9	24 3 1	23 13 6	23 7 11	23 2 4	300
34 2 4	33 10 9	33 3 2	32 11 8	32 4 2	31 12 8	31 5 2	30 13 9	400
42 10 11	42 1 5	41 8 0	40 14 7	40 5 2	39 11 10	39 2 6	38 9 3	500
51 3 6	50 8 1	49 12 9	49 1 5	48 6 2	47 11 0	46 15 10	46 4 8	600
59 12 1	58 14 10	58 1 7	57 4 4	56 7 3	55 10 2	54 13 1	54 0 2	700
68 4 8	67 5 6	66 6 4	65 7 3	64 8 3	63 9 4	62 10 5	61 11 7	800
76 13 3	75 12 2	74 11 2	73 10 2	72 9 3	71 8 6	70 7 9	69 7 0	900
85 5 10	84 2 10	82 15 11	81 13 1	80 10 4	79 7 8	78 5 0	77 2 6	1,000
170 11 8	168 5 9	165 15 10	163 10 2	161 4 8	158 15 3	156 10 0	154 4 11	2,000
189 11 3	187 1 0	184 7 0	181 13 1	179 3 5	176 9 10	174 0 6	171 7 3	Maximum.

Table for calculating Exchange Compensation Allowance.

A	Amounts of Allowance admissible on salary shown in column A.							
	17	18	19	20	21	22	23	24
Rate of Exchange.	s. d. 1 $3\frac{5}{8}$	s. d. 1 $3\frac{21}{32}$	s. d. 1 $3\frac{11}{16}$	s. d. 1 $3\frac{23}{32}$	s. d. 1 $3\frac{3}{4}$	s. d. 1 $3\frac{25}{32}$	s. d. 1 $3\frac{13}{16}$	s. d. 1 $3\frac{27}{32}$
Percentage.	$7\frac{3}{5}$	$7\frac{81}{167}$	$7\frac{93}{251}$	$7\frac{129}{503}$	$7\frac{1}{7}$	$7\frac{3}{101}$	$6\frac{232}{253}$	$6\frac{136}{169}$
	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	. p.	R a. p.	R a. p.
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible] 1 1	0 1 1	0 1 1
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible] 2 3	0 2 3	0 2 2
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0 3 4	0 3 4	0 3 3
[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	0 4 6	0 4 5	0 4 4
5	0 6 1	0 6 0	0 5 11	0 5 10	0 5 9	0 5 7	0 5 6	0 5 5
6	0 7 4	0 7 2	0 7 1	0 7 0	0 6 10	0 6 9	0 6 8	0 6 6
7	0 8 6	0 8 5	0 8 3	0 8 2	0 8 0	0 7 10	0 7 9	0 7 7
8	0 9 9	0 9 7	0 9 5	0 9 3	0 9 2	0 9 0	0 8 10	0 8 9
9	0 10 11	0 10 9	0 10 7	0 10 5	0 10 3	0 10 1	0 10 0	0 9 10
10	0 12 2	0 12 0	0 11 10	0 11 7	0 11 5	0 11 3	0 11 1	0 10 11
20	1 8 4	1 7 11	1 7 7	1 7 3	1 6 10	1 6 6	1 6 2	1 5 9
30	2 4 6	2 3 11	2 3 5	2 2 10	2 2 3	2 1 9	2 1 2	2 8
40	3 0 8	2 15 11	2 15 2	2 14 5	2 13 9	2 13 0	2 12 3	2 11 7
50	3 12 10	3 11 11	3 11 0	3 10 1	3 9 2	3 8 3	3 7 4	3 6 5
60	4 9 0	4 7 10	4 6 9	4 5 8	4 4 7	4 3 6	4 2 5	4 1 4
70	5 5 1	5 3 10	5 2 7	5 1 3	5 0 0	4 14 9	4 13 6	4 12 3
80	6 1 3	5 15 10	5 14 4	5 12 11	5 11 5	5 10 0	5 8 6	5 7 1
90	6 13 5	6 11 9	6 10 2	6 8 6	6 6 10	6 5 3	6 3 7	6 2 0
100	7 9 7	7 7 9	7 5 11	7 4 1	7 2 3	7 0 6	6 14 8	6 12 11
200	15 3 2	14 15 6	14 11 10	14 8 2	14 4 7	14 0 11	13 13 4	13 9 9
300	22 12 10	22 7 3	22 1 9	21 12 4	21 6 10	21 1 5	20 12 0	20 6 8
400	30 6 5	29 15 1	29 7 9	29 0 5	28 9 2	28 1 11	27 10 8	27 3 6
500	38 0 0	37 6 10	36 13 8	36 4 6	35 11 5	35 2 5	34 9 4	34 0 5
600	45 9 7	44 14 7	44 3 7	43 8 7	42 13 9	42 2 10	41 8 0	40 13 3
700	53 3 2	52 6 4	51 9 6	50 12 9	50 0 0	49 3 4	48 6 8	47 10 2
800	60 12 10	59 14 1	58 15 5	58 0 10	57 2 3	56 3 10	55 5 5	54 7 0
900	68 6 5	67 5 10	66 5 4	66 4 11	64 4 7	63 4 3	62 4 1	61 3 11
1,000	76 0 0	74 13 7	73 11 3	72 9 0	71 6 10	70 4 9	69 2 9	68 0 9
2,000	152 0 0	149 11 3	147 6 7	145 2 1	142 13 9	140 9 6	138 5 5	136 1 6
Maximum .	168 14 3	166 5 4	163 12 8	161 4 1	158 11 8	156 3 .5	153 11 5	151 3 6

Pages 248 and 249, Appendix P

In column 1 against R500 for R4

,,	17	,,	4	,,	
,,	30	,,	4	,,	0
,,	31	,,	4	,,	0
,,	33	,,	50	,,	2 14

Page 249, Appendix BB.—Add the following new column—

Table for calculating Exchange Compensation Allowance.

A	Amounts of Allowance admissible on salary shown in column A.
	34
Rate of Exchange.	s. d. 1 $4\frac{5}{32}$
Percentage.	$5\frac{365}{517}$
5	0 4 7
6	0 5 6
7	0 6 5
8	0 7 4
9	0 8 3
10	0 9 2
20	1 2 3
30	1 11 5
40	2 4 6
50	2 13 8
60	3 6 9
70	3 15 11
80	4 9 0
90	5 2 2
100	5 11 4
200	11 6 7
300	17 1 11
400	22 13 2
500	28 8 6
600	34 3 9
700	39 15 1
800	45 10 4
900	51 5 8
1,000	57 1 0
2,000	114 1 11
Maximum	126 12 10

(*4th List, 15-3-1900.*)

Page 249, Appendix BB—

In column 33 for "R40 12 2" the amount of allowance admissible on a salary of R700 read "R40 11 2"

(*4th List, 15-3-1900.*)

Table for calculating Exchange Compensation Allowance.

Amounts of Allowance admissible on salary shown in column A.									
25	26	27	28	29	30	31	32	33	A
s. d. 1 $3\frac{7}{8}$	s. d. 1 $3\frac{29}{32}$	s. d. 1 $3\frac{15}{16}$	s. d. 1 $3\frac{31}{32}$	s. d. 1 4	s. d. 1 $4\frac{1}{32}$	s. d. 1 $4\frac{1}{16}$	s. d. 1 $4\frac{3}{32}$	s. d. 1 $4\frac{1}{8}$	Rate of Exchange.
$6\frac{88}{127}$	$6\frac{296}{509}$	$6\frac{8}{17}$	$6\frac{184}{511}$	$6\frac{1}{4}$	$6\frac{72}{513}$	$6\frac{8}{257}$	$5\frac{95}{103}$	$5\frac{35}{43}$	Percentage.
R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	Salary.
0 1 1	0 1 1	0 1 0	0 1 0	0 1 0	0 1 0	0 1 0	0 0 11	0 0 11	1
0 2 2	0 2 1	0 2 1	0 2 0	0 2 0	0 2 0	0 1 11	0 1 11	0 1 10	2
0 3 3	0 3 2	0 3 1	0 3 1	0 3 0	0 2 11	0 2 11	0 2 10	0 2 9	3
0 4 3	0 4 3	0 4 2	0 4 1	0 4 0	0 3 10	0 3 18	0 3 9	0 3 9	4
0 5 4	0 5 3	0 5 2	0 5 1	0 5 0	0 4 11	0 4 10	0 4 9	0 4 8	5
0 6 5	0 6 4	0 6 3	0 6 1	0 6 0	0 5 11	0 5 9	0 5 8	0 5 7	6
0 7 6	0 7 4	0 7 3	0 7 1	0 7 0	0 6 11	0 6 9	0 6 8	0 6 6	7
0 8 7	0 8 5	0 8 3	0 8 2	0 8 0	0 7 10	0 7 9	0 7 7	0 7 5	8
0 9 8	0 9 6	0 9 4	0 9 2	0 9 0	0 8 10	0 8 8	0 8 6	0 8 4	9
0 10 9	0 10 6	0 10 4	0 10 2	0 10 0	0 9 10	0 9 8	0 9 6	0 9 4	10
1 5 5	1 5 1	1 4 8	1 4 4	1 4 0	1 3 8	1 3 4	1 2 11	1 2 7	20
2 0 2	1 15 7	1 15 1	1 14 6	1 14 0	1 13 5	1 12 11	1 12 5	1 11 11	30
2 10 10	2 10 1	2 9 5	2 8 8	2 8 0	2 7 3	2 6 7	2 5 11	2 5 3	40
3 5 7	3 4 8	3 3 9	3 2 11	3 2 0	3 1 1	3 0 3	2 15 5	2 14 [illegible]	50
4 0 3	3 15 2	3 14 1	3 13 1	3 12 0	3 10 11	3 9 11	3 8 10	3 7 10	60
4 11 0	4 9 9	4 8 6	4 7 3	4 6 0	4 4 9	4 3 7	4 2 4	4 1 1	70
5 5 8	5 4 3	5 2 10	5 1 5	5 0 0	4 14 7	4 13 3	4 11 10	4 10 5	80
6 0 5	5 14 9	5 13 2	5 11 7	5 10 0	5 8 5	5 6 10	5 5 3	5 3 9	90
6 11 1	6 9 4	6 7 6	6 5 9	6 4 0	6 2 3	6 0 6	5 14 9	5 13 0	100
13 6 2	13 2 7	12 15 1	12 11 6	12 8 0	12 4 6	12 1 0	11 13 6	11 10 1	200
20 1 3	19 11 11	19 6 7	19 1 3	18 12 0	18 6 9	18 1 6	17 12 3	17 7 1	300
26 12 4	26 5 3	25 14 1	25 7 1	25 0 0	24 9 0	24 2 0	23 11 0	23 4 1	400
33 7 5	32 14 6	32 5 8	31 12 10	31 4 0	30 11 3	30 2 6	29 9 9	29 1 1	500
40 2 6	39 7 10	38 13 2	38 2 7	37 8 0	36 13 6	36 3 0	35 8 7	34 14 2	600
46 13 7	46 1 2	45 4 8	44 8 4	43 12 0	42 15 9	42 3 6	41 7 4	40 12 2	700
53 8 8	52 10 5	51 12 3	50 14 1	50 0 0	49 2 0	48 4 0	47 6 1	46 8 2	800
60 3 9	59 3 9	58 3 9	57 3 10	56 4 0	55 4 3	54 4 6	53 4 10	52 5 3	900
66 14 10	65 13 1	64 11 4	63 9 7	62 8 0	61 6 5	60 5 0	59 3 7	58 2 3	1,000
133 13 9	131 10 1	129 6 7	127 3 3	125 0 0	122 12 11	120 10 0	118 7 2	116 4 6	2,000
148 11 8	146 4 1	143 12 8	141 5 4	138 14 3	136 7 3	134 0 5	131 9 9	129 3 2	Maximum.

Page 250, Appendix C—

In the heading add in continuation of the portion within brackets—*As modified by Finance Department No. 3469A., dated 12th August 1896, No. 4166A., dated 21st September 1897 and No. 1605A., dated 3rd April 1900.*

(*5th List, 15-6-1900*)

Rules for the payment of compensation for land taken up under the Land Acquisition Act, I of 1894. (Financial Department Resolution No. 2209-A., dated 10th May 1895.)

Land Acquisition Officers.

1. After all preliminaries in respect to estimate, etc., that may be required under departmental rules in force for the time being have been duly carried out, the land will be taken up under the Act either by the Collector or by some special officer who is placed at the disposal of the Public Works Department, and invested with the powers of a Collector under the Act ; the procedure differs in the two cases.

Procedure of Special Officers appointed under the Act.

2. Officers who are specially employed for this work being invested with the powers of a Collector under the Act and placed at the disposal of the Public Works Department, are regarded as Public Works disbursers, and are supplied with funds in the manner prescribed in Article 467 of the Civil Account Code. The following procedure shall be observed by such officers.

3. When an award is made under section 11 of the Act, the officer shall have a statement prepared in the appended form (marked A) showing the amounts payable to each person under the award, and shall, on the day the award is made, forward a copy of the statement, signed by himself, to the Examiner of Public Works Accounts with whom he is in account. Before signing the copy, the officer should carefully satisfy himself that it correctly shows the amounts due under the award, and should himself enter the total of column 6 of the statement in words both in the original and copy. A subsidiary statement in Form AA giving particulars regarding the acceptance, by the persons concerned, of the amounts entered in column 6 of the award statement should also be furnished to the Examiner as soon as possible. If the subsidiary statement is not complete on the day that the award is made, the necessary entries in column 7 of statement A will be made in the Examiner's office on receipt of the statement in Form AA.

4. In cases where an award has been made by a Court under section 26 of the Act, a second award statement should be prepared in the accompanying form (marked B) by the Land Acquisition Officer as soon as the decision of the Court is ascertained, and a copy thereof forwarded to the Examiner of Public Works Accounts. On receipt of this statement, the Examiner will proceed to check the entries in columns 1 to 4 with the original award by the officer.

5. Any change in the apportionment of the officer's award made by a Court under section 30 of the Act, should also similarly be communicated to the Examiner for the necessary corrections in the award statement. And if under section 31 (3) of the Act, it has been arranged to grant a compensation otherwise than in cash, the nature of such compensation should be clearly specified in the column of remarks in the award statement.

6. In giving notice of the award under section 12 (2) and tendering payment under section 31 (1) to such of the persons interested as were not present personally or by their representatives when the award was made, the officer shall require them to appear personally or by representatives by a certain date, to receive payment of the compensation awarded to them, intimating also that no interest will be allowed to them if they fail to appear. If they do not appear, and do not apply for a reference to the Civil Court under section 18, the officer shall, after any further endeavour to secure their attendance that may seem desirable, cause the amounts due to be paid in the Treasury as revenue deposits payable to the persons to whom they are respectively due, and vouched for in the accompanying form (marked E). The officer shall also give notice to the payees of such deposits, specifying the Treasury in which the deposits have been made. When the payees ultimately claim payment of sums placed on deposit, the amounts will be paid to them in the same manner as ordinary revenue deposits. The officer should, as far as possible, arrange to make the payments due in or near the village to which the payees belong, in order that the number of undisbursed sums to be placed in deposit on account of non-attendance may be reduced to a minimum. Whenever payment is claimed through a representative, whether before or after deposit of the amount awarded, such representative must show legal authority for receiving the compensation on behalf of his principal.

NOTE.—In the Punjab in the case of petty payments if the payees do not appear on the day fixed for payment and do not apply for a reference to the Civil Court under section 18, the officer shall issue notices to them informing them that if they do not attend by a certain date the compensation awarded them will be remitted by money order, the amount of the money order fee being deducted. The following rules must be observed in making such payments by money order :—

(i) No sums exceeding R50 in each separate case may be paid by money order.

(ii) No compensation due on account of land which is owned jointly by the proprietors of a village or sub-division of a village may be paid by money order.

(iii) With each money order shall be sent a receipt in Form C duly filled in. The post office will return the receipt after it has been signed by the payee to the officer making the payment who will dispose of the receipt in the usual way ...

Page 251, Rule 6.—Add another note—

NOTE 2.—In Bombay also orders of a somewhat similar kind to those in the Punjab have been issued by the Local Government with the approval of the Government of India.

(*5th List, 15-6-1900.*)

... award statement less the amount of the money order fee as a valid receipt for the full amount entered in the award statement.

7. In making direct payments to the persons interested under the award, the officer shall take the receipt of each person to whom money is paid on a separate voucher in the accompanying form (marked C), containing a reference to the item showing the amount due to that person in the statement prescribed in paragraph 3. In cases where payments are made to a number of persons under a single award, an acquittance roll in Form CC may be substituted for separate receipts in Form C. The officer shall forward the separate receipts of the payees or the acquittance roll, as the case may be, to the Examiner of Public Works Accounts with whom he is in account, when forwarding to him the account of the month in which the payments are made.

8. All payments into Court for deposit under the Act should be made by means of cheques in favour of the presiding officer of the Court, payable by order of the Court to credit of Civil Court Deposits. The cheques should be accompanied with receipts, in triplicate, in Form D, duly filled up, of which one will be retained by the Court for record, and the other two returned duly signed to the Collector, who will keep one copy and forward the other to the Examiner of Public Works Accounts with the accounts of the month in which the payments are made. Payments of the amounts deposited shall be made under the rules for the payment of Civil Court Deposits.

9. When a Court has awarded any compensation in excess of the officer's award the further payment due, as entered in column 6 of the award statement in Form B, should be made into the Court by means of a cheque, and the procedure described in the preceding paragraph should be followed, Form D being used with the necessary changes to give full particulars of the order of the Court.

10. A Local Government may authorise any particular Land Acquisition Officer to make all or any of his payments by cheques, provided no inconvenience is caused thereby to the payees in consequence of the property being situated at a distance from the Treasury. The use of cheques should be safeguarded by a strict observance of the following rules:—

(1) Every cheque-book should contain a certain number of cheques, with consecutive printed numbers, and each book should contain its own serial number.

(2) The serial number of the cheque-book, and the number of cheques it contains should be reported to the Treasury Officer before the book is brought into use.

(3) The cheque-book should be kept under lock and key by the Land Acquisition Officer himself.

(4) The cheques should be filled up by the Land Acquisition Officer, with his own hand, in words as well as figures, and cheques should be enfaced "under R ."

(5) A periodical examination of pass-books from the Treasury with the counterfoils of the cheque-book should be made by the Land Acquisition Officer himself.

Payments under the Act after the Special Officer is relieved of his Special Duties.

11. In any case in which a reference is made to the Civil Court, and the award of the Court is not made till after the special officer has been relieved of his special duties, the further payments due under the award shall be made by the Collector, who will observe the same procedure as if the reference to the Civil Court had been made by himself, as prescribed in paragraphs 8 and 9 above.

Procedure of Collector or other Civil Officer not specially employed for Land Acquisition.

12. When the land is taken up by the Collector or other Civil Officer not specially employed for the work, such Collector or Civil Officer is not a Public Works disburser, but draws money for payment due under his award from the Civil Treasury. Such Collector or Civil Officer shall, as soon as he makes the award, or as soon as he ascertains that an award has been made by the Civil Court, prepare a statement in Form A or B or in both, as the case may be, showing the amounts due, and forward a copy thereof to the Examiner of Public Works Accounts concerned in the manner prescribed in paragraphs 3 and 4. Additions and alterations in the award statement should also be communicated to the Examiner as prescribed in paragraph 5, and a subsidiary statement in Form AA should, if necessary, be furnished as laid down in paragraph 3. The procedure laid down in paragraph 6 should also be observed by such Collector or Civil Officer.

13. In making the payments due under the award, the Collector shall take from each person to whom payment is made a receipt in Form C, containing a reference to the particular entry in the award showing the amount due to the payee. In the case of payments to a number of persons under a single award, an acquittance roll may be substituted for separate receipts as laid down in paragraph 7. These receipts will be the Treasury Officer's vouchers for the payments, and shall be forwarded by him with the accounts of the month to the Accountant General of the Province, who will in ordinary course forward them to the Examiner of Public Works Accounts. For payments into Civil Courts the procedure laid down in paragraphs 8 and 9 should be observed.

14. The Treasury Officer has no concern with the award or with the award statement; he makes the payments on the authority of the Collector, or other officer assessing compensation. The Collector may either draw the amount to be disbursed to each payee separately, in which case he should countersign the receipt in Form C, and make it payable at the Treasury to the payee, altering the words "Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$" to "Pay"; or he may draw the total amount to be disbursed by him under the award on his own receipt as an advance, and after making the payments forward the receipts of the payees to the Treasury Officer in adjustment of the advance. In the former case, an advice list of the forms passed for payment should be sent to the Treasury Officer, who in turn should send weekly an advice of orders paid.

Audit by Account Officers.

15. Whether the payment is made by a special officer or by the Collector (or other Civil officer), the audit of the Examiner of Public Works Accounts shall consist in seeing that every payment is supported by receipt in Form C or D, and that the amount paid on such receipt is the amount payable under the award, as shown in the statement of which he will have received copies under the preceding orders. The Examiner will also note in the last column of Form A the date on which possession is taken, as reported to him by the Executive Engineer or other officer.

16. The Examiner will, as he receives the vouchers, fill in the entries in the appropriate columns of the award statements (Forms A and B); and as he receives the reports of possession, he will fill in the entries in column 10 of the statement in Form A: when all the vouchers showing either payment to the payee or payment into the Court on deposit and the reports of possession have been received, he will forward a copy of the completed statements in Forms A, AA, and B to the Chief Revenue Authority. This will complete the audit of the Examiner; any other or further returns or reports from the officers who assess or pay compensation will be disposed of by the Chief Revenue Authority without reference to the Examiner.

17. When the land is acquired for, and the cost is debitable to, the Military Works Department, the procedure above laid down will be observed, the Examiner of Military Works Accounts being substituted for the Examiner of Public Works Accounts.

18. When the land is acquired for, and the cost is debitable to, any other Department than the Public Works Department or Military Works Department, the procedure will also be the same, the Account officer who will audit the payments being substituted for the Examiner of Public Works Accounts.

Procedure when no money compensation is paid.

19. In cases in which compensation is granted in the shape of other land in exchange or remission of revenue, as provided in section 31 (3) of the Act, and the land is acquired for Government purposes, no adjustment of the value of the land given in exchange will be required, unless it is separately purchased by Government. If, however, the land is acquired for a body financially independent of Government, the value of the Government land given in exchange, and the capitalised value of the abatement of Land Revenue should be charged against advances of funds (paragraph 21) made by that body.

Investment of compensation money deposited in Court.

20. Investments under sections 32 and 33 of the Act of money deposited in Court should be arranged for, in the case of purchase of Government securities, in communication between

the Court and the Civil Accountant General concerned, and purchases of land should be effected under the Court's orders through the Collector or other Revenue Authority of the Province. The Accountant General will inform the Court what sum should be remitted to enable him to make the investment, and this amount will be paid from the deposits in Court.

Audit, Adjustment and Recovery of payments on behalf of bodies financially independent of Government.

21. In any case in which land is acquired for a Municipality or other body financially independent of Government, the Local Government may direct that the payments, instead of being made and audited in the same manner as the ordinary payments of such body, shall be made and audited as if the land were being acquired for Government. If the Local Government issues such an order, the Collector or other officer who makes payments on account of the land acquired shall draw funds from the Treasury and make payments in the manner laid down in these rules, using the forms prescribed, and shall render his accounts to the Civil Accountant General. The Municipality or other body will pay the estimated cost of the compensation to the credit of Government in advance * on such dates and in such instalments as the Local Government may direct, further payment to Government being required as soon as the Accountant General reports that the payments made exceed the amount received in advance. The Accountant General will deal with the accounts and payments as prescribed in these rules, debiting the payments against the advances received from the Municipality or other body.

* These sums should be credited in the Treasury accounts to a special deposit head under Civil Deposits—

"Deposits for work done for public bodies or individuals," while any charges should be supported by the vouchers prescribed in this annexure, unless these cannot be furnished at once, in which case the Accountant General will place them under objection, till the necessary vouchers have been obtained. If the awarding officer should at any time have in hand any sum in excess of his immediate requirements, he should repay it into the Treasury for credit of the special deposit head; any balance of the sum originally credited, which is not claimed at the expiration of a year from date of the award, will be paid into a Civil Court by the officer in accordance with rule 6 of this annexure.

A.

NO. AND DATE OF STATEMENT ______

DATE OF AWARD ______

Name of work for which land has been acquired ______

No. and date of declaration in ______ *Gazette, viz.*, No. , dated ______, page ______

Statement showing compensation awarded by ______ *under Section* ______, *Act I of 1894, to all the persons interested in the plot of land situated in the village of* ______ *in estate* ______, *No.* ______ *on the Revenue Roll of the District of* ______, *Pergunnah* ______.

1	2	3	4	5	6	7	8	9*		10*	
Serial number.	Names of persons to whom payment is due under the award.	Area of land.	Abatement of Land Revenue.	A valuation of any buildings that may be taken upon the land.	Total amount due to each person, including the amount shown in column 5, the amount awarded for the land, interest, costs and any other amounts due to the payee in connection with the acquisition of the land.	Distribution of the amount in column 6 taken from the subsidiary statement AA.	REMARKS.	NUMBER AND DATE OF VOUCHER.		DATE ON WHICH POSSESSION OF THE LAND WAS HANDED OVER TO THE DEPARTMENTAL AUTHORITIES FOR WHOM IT IS ACQUIRED.	
								No.	Date.	Date.	Reference to the report stating the date.
		R a. p.	R a. p.	R a. p.	R a. p.						

* To be filled up in the Examiner's office.

NOTE 1.—Each award statement should be confined to the lands to be taken under one declaration—*i.e.*, the awards given for lands acquired under more than one declaration should not be incorporated in one statement, but as many separate statements submitted as there are declarations.

NOTE 2.—Regarding column 7, see note to Statement AA.

collar should fit well around the neck. The sleeves should be long and easy in cut with sufficient width at the lower edge so that the raincoat may be worn over a jacket or sweater. An adjustable strap, with two or three buttons at the wrist, gives added protection, permits variation in width, and allows for growth.

A waterproof material is coated with a finish which prevents water from going through. Air cannot penetrate, and therefore perspiration does not evaporate easily. A garment made from a material of this type may be uncomfortable in hot weather. A fabric treated with a water repellent permits the air to circulate and allows evaporation of moisture.

A variety of materials is available in raincoats. This includes a rubberized cotton fabric with a rubber coating on the inside, an oiled or specially treated closely woven rayon or cotton, as well as variations of cellophane or pliofilm.

A child's raincoat should be watertight. The seams should be examined carefully. These may be cemented without stitching, stitched, or stitched and cemented. Since a rubberized fabric, impregnated rayon, and cellophane are subject to deterioration with age, some assurance regarding wear expectancy should be indicated on the label. In some climates, materials used to rubberize lightweight cottons will peel off rapidly. Others absorb moisture, and the folds of the garment stick together. Pliofilm or variations of cellophane may become brittle and crack easily after a few months of use.

If directions for cleaning are given they should be followed carefully. Neutral soap and water applied with a sponge may be the safest method. Dry cleaning is always a risk. All raincoats should be kept away from oil and grease.

Reversible coats and waterproof fabric coats are discussed under "Coats," on pages 249 to 251.

DISCUSSION

1. Only $50 can be allowed for all the clothing that Frieda, aged six, will have during the year. She lives in Maine. List the wraps which should be included in her wardrobe. Estimate their cost. Decide how often they should be replaced.

B.

No. and Date of Statement ______________

Name of work for which land has been acquired ______________.

No. and date of declaration in ______________ *Gazette, viz., No* ________, dated ______________, page ________.

Statement showing the amount of compensation awarded by the Court of ______________ *under Section 26 of Act I of 1894.*

1	2	3	4	5	6	7	8
Serial No. in the Statement of Award under Section 11 of the Act.	Names of persons to whom payment is due under the award.	Amount originally awarded.	Amount paid by Collector under the original award.	Total amount awarded by the Court.	Further payments due.	Remarks.	No. and date of Voucher.
		R a. p.	*R a. p.*	*R a. p.*	*R a. p.*		

C.

* In words. † In figures.

o. of Voucher__________

ame of work for which the land has been acquired__________

rial No.______in Award Statement No.______, dated______

ame of payee__________

__________of__________

rgunnah__________, zillah__________

hereby acknowledge to have received R__________,

__________on account of cost of land taken up by Government,

detailed on reverse.

*Signature of the payee*__________

*Locality*__________

NOTE.—The receipt should be in English; but when the payee is unable to write in English, he may give a receipt in the vernacular.

Page 258, Appendix C, Form C—

Below line 2, insert a new line—

"No, and date of declaration in______Gazette, *viz*, No.______dated______,"

(*12th List, 15-3-1902.*)

C.

* In words. † In figures.

No. of Vouchers__________

Name of work for which the land has been acquired__________

Serial No.______in Award Statement No______,

Name of payee__________

I__________of__________

pergunnah__________, zillah__________

do hereby acknowledge to have received R__________

__________on account of cost of land taken up b

as detailed on reverse.

*Signature of the payee*__________

*Locality*__________

EngNOTE.—The receipt should be in English; but when the payee is English he may give a receipt in the vernacular.

(Reverse of Statement C.)

Details of Land, etc., and their Values.	Details of Lanl, etc., and their Values.
Mauza ______, *Pergunnah* ______, *Zillah* ______	*Mauza* ______, *Pergunnah* ______, *Zillah* ______
Land ______ *Bigha* ______ *Cotta* ______ *Chuttack.*	*Land* ______ *Bigha* ______ *Cotta* ______ *Chuttack.*
Value ______ *Rupees* ______ *Annas* ______ *Pies*	*Value* ______ *Rupees* ______ *Annas* ______ *Pies.*

CC.

Consolidated voucher for payment made during ______ *189* , *in accordance with Award Statement No.* ______, *dated* ______, *on account of land acquired for* ______ *in the district of* ______, *Tehsil* ______, *Mauza* ______.

1	2	3	4			5
Serial No. in Award Statement.	Name of payee.	Area of land.	Amount paid.			Signature of the payee and date of payment.
			R	a.	p.	
	TOTAL .	...				

Paid in my presence $\frac{\text{in cash}}{\text{by cheque}}$ to the above persons the total sum of rupees * ______ annas * ______ pies * ______ only.

Dated the ______ *189* .

* In words.

Signature of Officer.

D.

Name of work for which land has been acquired ____________

To the Judge of the Court at ____________.

The sum of R ________ *on account of compensation for land taken up for the above purpose, payable as detailed below, is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		Acres.	R	a.	p.	
	Total .					

Land Acquisition Officer.

Dated 189 .

Received the above amount for credit to Civil Court Deposits.

Judge.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

D.

Name of work for which land has been acquired ____________

To the Judge of the Court at ____________.

The sum of R ________ *on account of compensation for land taken up for the above purpose, payable as detailed below. is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		Acres.	R	a.	p.	
	Total .					

Land Acquisition Officer.

Dated 189 .

Received the above amount for credit to Civil Court Deposits.

Judge.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit

D.

Name of work for which land has been acquired ____________

To the Judge of the Court at ____________.

The sum of R ________ *on account of compensation for land taken up for the above purpose, payable as detailed below. is tendered for deposit in Court under Section 31 (2) of Act I of 1894 :—*

Serial No. in Award Statement No.	Names of parties.	Area of land.	Amount payable to each.			Remarks.
		Acres.	R	a.	p.	
	Total .					

Land Acquisition Officer.

Dated 189 .

Received the above amount for credit to Civil. Court Deposits.

Note.—This form should be used when the amounts of compensation due are sent to a Civil Court for deposit.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED ________

To the Officer in charge of ________ *Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R ________ on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in award statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
		Acres.	R a. p.	
	TOTAL .			

Dated 189 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.

E.

NAME OF WORK FOR WHICH LAND HAS BEEN ACQUIRED ________

To the Officer in charge of ________ *Treasury.*

Please receive for transfer to credit of Revenue deposits the sum of R ________ on account of compensation for land taken up for the above purpose, payable as detailed below :—

Serial No. in award statement No.	Names of persons to whom due.	Area of land.	Amount payable to each.	REMARKS.
		Acres.	R a. p.	
	TOTAL .			

Dated 189 . *Land Acquisition Officer.*

Received the above amount and credited to Revenue Deposits.

Treasury Officer.

NOTE.—This form should be used when the amounts of compensation due are sent to Treasury in the absence of proprietors who have failed to present themselves for payment.

APPENDIX CC.

(See Chapter 8, Article 136, Vol. I, C. A. C.).

Form of mortgage bond in cases of House Building Advances.

THIS INDENTURE made the day of one thousand eight hundred and ninety BETWEEN of a Civil Officer of of the one part and the SECRETARY OF STATE FOR INDIA IN COUNCIL of the other part: WITNESSETH that under the provisions of the Resolution of the Governor General in Council dated the thirtieth day of June one thousand eight hundred and ninety-two, No. $\frac{A}{2721}$, and in consideration of the sum of rupees paid to the said by the said Secretary of State in Council (the receipt whereof the said doth hereby acknowledge) for the purpose of enabling the said to defray the expenses of building a suitable house for his own residence in he the said doth hereby for himself his heirs executors and administrators covenant with the said Secretary of State in Council and his successors that he the said his heirs executors or administrators will pay unto the said Secretary of State his successors or assigns the said sum of Rupees on the day of next *: AND THIS INDENTURE ALSO WITNESSETH that for the consideration aforesaid he the said doth hereby convey unto the said Secretary of State his successors and assigns: ALL that piece of land situate in the district of registration district of and sub-registration district of containing more or less bounded on the north by on the south by on the east by and on the west by together with the dwelling-house and the out-offices stables cook-rooms and out buildings of all kinds used or intended to be used with the said dwelling-house lately erected † and together with all rights easements and appurtenances to the same or any of them belonging: TO HOLD the said premises unto the said Secretary of State, his successors and assigns absolutely as his and their own property: PROVIDED always that if and as soon as the said sum of Rupees shall have been repaid by the deduction of monthly instalments of the salary of the said as in the said Resolution mentioned or by any other means whatsoever the said Secretary of State his successors and assigns will at any time thereafter upon the request and at the cost of the said his executors administrators and assigns reconvey the said premises unto the said his executors administrators and assigns or as he or they shall direct: AND it is hereby declared that if the said shall die or quit the service before the said sum of rupees shall have been fully paid off then and in either of such cases it shall be lawful for the said Secretary of State his successors or assigns to sell the said premises or any part thereof either together or in parcels and either by public auction or by private contract with power to buy in or rescind any contract for sale and to re-sell without being responsible for any loss which may be occasioned thereby: AND TO DO and execute all such acts and assurances for effectuating any such sale as the said Secretary of State his successors or assigns shall think fit: AND it is hereby declared that the receipt of the said Secretary of State his successors or assigns for the purchase-money of the premises sold or any part thereof shall effectually discharge the purchaser or

* Two years from the date of commencement of repayment of the loan under paragraph 5 (III) of the Resolution.

† Where the house, offices, etc., have not yet been erected or are in course of being built, for "lately erectetd" substitute "hereafter to be erected" or "now being erected," as the case may be.

purchasers therefrom: AND it is hereby declared that the said Secretary of State his successors and assigns shall hold the moneys to arise from any sale in pursuance of the aforesaid power Upon Trust in the first place thereout to pay all the expenses incurred on such sale and in the next place to apply such moneys in or towards satisfaction of the moneys for the time being owing on the security of these presents and then to pay the surplus (if any) to the said his executors administrators or assigns: AND it is hereby declared that the said Resolution shall be deemed and taken to be part of these presents.

IN WITNESS whereof the said and by order of the Governor General of India in Council (or of the Governor of in Council) (or of the Lieutenant Governor of) (or of the Chief Commissioner of) on behalf of the said Secretary of State in Council have hereunto set their hands the day and the year first above written.

Signed by the said and in the presence of—

Name of witness, address and occupation of witness, Name of second witness, address and occupation of witness.

(1)________________

(2)________________

(3)________________

(4)________________

APPENDIX D.

(See Chapters 9 and 21.)

List of Treasuries which issue and cash Bills.

[NOTE.—Bills drawn on Government account on the Presidency Banks of Bengal, Madras and Bombay should be addressed to those Banks, and not to their secretaries. Those drawn on their branches conducting Government business should also be addressed to the Bank itself with the name of the station added, thus: "Bank of Bengal, Dacca." "Bank of Bombay, Poona."

2. The treasuries of Hyderabad, Deccan, and of Hyderabad, Sind, as also those of Nowgong, Bundelkhand, and of Nowgong, Assam, must always be quoted by their full name so as to prevent confusion.]

Treasury.	Officer on whom Bills may be drawn.

India.

Page 265, Appendix D—

Under India for "Ajmere read "Ajmer."

In foot-note (*c*) for "Ajmere" read "Ajmer."

In foot-note (*d*) for the last three words "does issue bills" read "does not issue bills."

(*3rd List, 15-12-99.*)

Quetta

Page 265, Appendix D. Under India—

Against "Ajmere" for "Deputy Commissioner" read "Officer in charge."

Page 265—Under "India"—

Add a new entry below "Ajmer"—

Nasirabad Sub-Treasury (*b*)	Officer in charge.

(*13th List, 16-6-1902.*)

Balaghat	Deputy Commissioner.
Betul	Ditto.
Bhandara	Ditto.
Bilaspur	Ditto.
Chanda	Ditto.
Chhindwara	Ditto.
Damoh	Ditto.
Hoshangabad	Ditto.
Pachmari Sub-Treasury (*d*)	Officer in charge.
Jubbulpore	Deputy Commissioner.

(*a*) Issues bills, but may be drawn on for public purposes only.
(*b*) Only issues bills, but cannot be drawn upon.
(*c*) Only cashes supply bills drawn by Ajmere, but does not issue any bills.
(*d*) Only cashes remittance transfer receipts drawn in favour of the "Officer commanding at Pachmarhi" but does issue bills.

Treasury.	Officer on whom Bills may be drawn.
Central Provinces—*concluded.*	
Mandla	Deputy Commissioner.
Nagpur	Bank of Bengal, Nagpur.
Narsingpur	Deputy Commissioner.
Nimar (Khandwa)	Ditto.
Raipur	Ditto.
Sambalpur	Ditto.
Saugor	Ditto.
Seoni	Ditto.
Wardha	Ditto.

Pages 266 and 267, Appendix D—

For the list of Treasuries under Burma substitute ing :—

Treasury.	Officer on whom Bills ma)
Burma.	
Akyab	Bank of Bengal, Akyab.
Paletwa Sub-Treasury (*a*)	Officer in charge.
Bassein	Deputy Commissioner.
Bhamo	Ditto.
Henzada	Ditto.
Katha (Myadaung district)	Ditto.
Kindat (Upper Chindwin district)	Ditto.
Falam Treasure Chest (*a*)	Officer in charge.
Kyauk-phyu	Deputy Commissioner.
Kyaukse	Officer in Charge.
Lashio (Northern Shan States)	Superintendent, Northern Shan States.
Magwe	Deputy Commissioner.
Mandalay	Ditto.
Maubin (Thongwa district)	Ditto.
Meiktila	Ditto.
Mergui	Ditto.
Minbu	Ditto.
Mind at Sakan (*b*)	Officer in charge.
Mogok (Ruby Mines district)	Deputy Commissioner.
Monywa (Lower Chindwin district)	Ditto.
Moulmein (Amherst district)	Bank of Bengal, Moulmein.
Myaungmya	Deputy Commissioner.
Myingyan	Ditto.
Myitkina	Ditto.
Pakokko	Ditto.
Pegu	Ditto
Prome	Ditto.
Rangoon	Bank of Bengal, Rangoon.
Sagaing	Deputy Commissioner.
Sandoway	Ditto.
Shwebo	Ditto.
Taunggyi (Southern Shan States)	Superintendent, Southern Shan States.
Tavoy	Deputy Commissioner.
Tharrawaddy	Ditto.

Page 266.—Under "Burma" below "Mandalay" insert—

Maymyo Sub-Treasury (*c*)	Officer in charge.

and insert a foot-note at the bottom of the page—

(c) Authorized to issue and cash Remittance Transfer Receipts.

(*13th List, 16-6-1902.*)

Treasury.	Officer on whom Bills may be drawn.
Upper Burma - concluded.	
Monywa (Lower Chindwin district)	Deputy Commissioner.
Myingyan	Ditto.
Myitkina	Ditto.
Pakokko	Ditto.
Sagaing	Ditto.
Shwebo	Ditto.
Taunggyi (Southern Shan States)	Superintendent, Southern Shan States.
Yamethin	Deputy Commissioner.

Page 267, Appendix D—

Omit the note under Assam at the top of the list of Assam Treasuries.

(4th List, 15-3-1900.)

Garo Hills (Tura)	Ditto.
Goalpara (Dhubri)	Ditto.
Kamrup (Gauhati)	Ditto.
Khasi Hills (Shillong)	Ditto.
Lakhimpur (Dibrugarh)	Ditto.
Lushai Hills (Aijal)	Political Officer.
Manipur	Political Agent.
Naga Hills (Kohima)	Political Officer in charge.
Nowgong, Assam	Deputy Commissioner.
Sibsagar	Ditto.
Sylhet	Ditto.

Bengal.

Backergunge (Burrisal)	Collector.
Balasore	Ditto.
Bankoora	Ditto.
Beerbhoom (Soory)	Ditto.
Bhagalpore	Ditto.
Bogra	Ditto.
Burdwan	Ditto.
Calcutta	See under "India."
Chittagong	Collector.
Chumparun (Motiharee)	Ditto.
Cuttack	Ditto.
Dacca	Bank of Bengal, Dacca.
Darjeeling	Deputy Commissioner.
Dinagepore	Collector.
Durbhunga	Ditto.
Furreedpore	Ditto.
Gya	Ditto.
Hazaribagh	Deputy Commissioner.
Hooghly	Collector.
Howrah	Ditto.
Jessore	Ditto.
Jalpaiguri	Deputy Commissioner.
Khulna	Collector.
Lohardugga (Ranchi)	Deputy Commissioner.
Maldah	Collector
Manbhoom (Purulia)	Deputy Commissioner.
Midnapore	Collector.

Bengal—*concluded.*

Treasury.	Officer on whom Bills may be drawn.
Monghyr	Collector.
Moorshedabad (Berhampore)	Ditto.
Mozufferpore	Ditto.
Mymensingh	Ditto.
Noakholly	Ditto.
Nuddea (Krishnagar)	Ditto.
Nya Doomka	Deputy Commissioner.
Palamow	Ditto.
Patna	Bank of Bengal, Patna.
Pooree	Collector.
Pubna	Ditto.
Purneah	Ditto.
Rajshahye (Bauleah)	Ditto.
Rungpore	Ditto.
Sarun (Chupra)	Ditto.
Shahabad (Arrah)	Ditto.
Singhbhoom (Chybassa)	Deputy Commissioner.
Tipperah (Comillah)	Collector.
24-Pargunnahs (Alipore)	Ditto.

North-Western Provinces and Oudh.

Treasury.	Officer on whom Bills may be drawn.
Agra	Bank of Bengal, Agra.
Allahabad	Ditto, Allahabad.
Aligarh	Collector.
Azamgarh	Ditto.
Bahraich	Deputy Commissioner.
Ballia	Collector.
Banda	Ditto.
Barabanki	Deputy Commissioner.
Bareilly	Collector.
Basti	Ditto.
Benares	Bank of Bengal, Benares.
Bijnour	Collector.
Budaun	Ditto.
Bulandshahr	Ditto.
Cawnpore	Bank of Bengal, Cawnpore.
Dehra Dun	Superintendent.
Chakrata Sub-division	Officer in charge.
Mussooree Sub-division	Ditto.
Etah	Deputy Collector.
Etawah	Collector.
Farukhabad	Ditto.
Fatehpur	Ditto.
Fyzabad	Deputy Commissioner.
Ghazipur	Collector.
Gonda	Deputy Commissioner.
Gorakhpur	Collector.
Hamirpur	Ditto.
Hardoi	Deputy Commissioner.
Jalaun	Ditto.
Jaunpur	Collector.
Jhansi	Deputy Commissioner.

Treasury.	Officer on whom Bills may be drawn.

North-Western Provinces and Oudh—*concluded.*

Kheri (Mahamdi)	Officer in Charge.
Lucknow	Bank of Bengal, Lucknow.
Mainpuri	Collector.
Meerut	Ditto.
Mirzapur	Ditto.
Moradabad	Ditto.

Pages 268 and 269, Appendix D—

From the List of Treasuries under "**North-Western Provinces and Oudh**" strike out "Almora Sub-division" and "Ranikhet ditto." with

Pages 268-269, Appendix D—

In the correction made by the 9th list, for "Senior Assistant Commissioner" against "Almora" read "Deputy Commissioner."

Page 269.—Under "North-Western Provinces and Oudh"—

Below "Naini Tal" insert "Pauri Sub-division" and "Officer in charge" in column 2 against it.

(*12th List, 15-3-1902.*)

Amritsar	Deputy Commissioner.

Page 269—Under "Punjab" insert the following new entries :—

Below "Bannu"—

Miranshah Sub-Division	Officer in charge.

Below "Dera Ismail Khan"—

Wana Sub-Division	Officer in charge.

(*13th List, 16-6-1902.*)

Hazara (Abbottabad)	Ditto.
Jhang	Ditto.
Jhelum	Ditto.
Jullundur	Ditto.
Kashmir (*d*)	Resident.
Kangra (Dhurmsala)	Deputy Commissioner.
Kohat	Ditto.
Karnal	Ditto.

(*a*) A Bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, un-receipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing: if for public purposes, free.

Page 269, Appendix D—

For the existing note (*b*) substitute—

Cashes bills throughout the year, but issues them during the summer months only.

(*7th List, 15-12-1900.*)

Treasury.	Officer on whom Bills may be drawn.
Punjab—*concluded.*	
Kurram (*b*)	Officer in charge.
Lahore	Bank of Bengal, Lahore.
Ludhiana	Deputy Commissioner.
Mooltan	Ditto.
Montgomery	Ditto.
Muzaffargarh	Ditto.
Peshawar	Ditto.
Mardan Sub-division (*a*)	
Naoshera Sub-division (*a*)	
Rawalpindi	Ditto.

Pages 269 and 270.—Under "Punjab"—

Strike out "Attock Sub-division (*a*)" from below "Hazara" inserted by the 8th List of corrections and reinsert it below "Rawalpindi."

Page 270.—Under "Punjab"—

Add a new entry below "Ludhiana."—

Mianwali	Ditto.

(*11th List, 16-12-1901.*)

Anantapur	Collector.
Bangalore (*c*)	Resident.
Bellary	Bank of Madras, Bellary.
Chingleput (Saidapet) (*c*)	Collector.

Page 270, Appendix D—

Under **Madras** for "Bank of Madras, Bellary" against "[illegible] stitute "Collector" and strike out "Berhampore Sub-division" [illegible] and "Bank of Madras, Berhampore" in column 2.

(*10th List,* [illegible]

Kistna (Masulipatam)	Collector.
Kurnool	Ditto.
Madras	Bank of Madras, Madras.
Madura	Collector.
Malabar (Calicut)	Bank of Madras, Calicut.
Nilgiris (Ootacamund) (*c*)	Ditto, Ootacamund.
Nellore	Collector.
North Arcot (Chittoor)	Ditto.
Salem	Ditto.
South Arcot (Cuddalore)	Ditto.

(*a*) A bill drawn on the district treasury may be made payable at these sub-divisions by being forwarded, unreceipted, to the Treasury Officer of the district, with a request that it may be so endorsed for payment and forwarded to the payee, whose address must be given. If it has been granted for private purposes, the Treasury Officer will forward it service bearing; if for public purposes, free. Murree cashes bills and issues Remittance Transfer Receipts during the summer months only.

(*b*) Issues bills but does not cash them.

(*c*) Issues bills, but may be drawn on for public purposes only.

(*d*) The Kasauli sub-treasury used only to cash bills, but has been authorised to issue Remittance Transfer Receipts from 1st April 1884.

(*e*) Only Remittance Transfer Receipts on account of Superintendent of Family Payments at Madras may be endorsed for payment at these sub-treasuries.

Treasury.	Officer on whom Bills may be drawn.
Madras—*concluded.*	
South Canara (Mangalore)	Bank of Madras, Mangalore.
Tanjore	Collector.
Tinnevelly	Ditto.
Travancore (Trevandrum) (*a*)	Resident.
Trichinopoly	Collector.
Vizagapatam	Ditto.
Bombay.	
Aden (*a*)	Political Resident.
Ahmedabad	Bank of Bombay, Ahmedabad.
Ahmednagar	Collector.
Baroda (*a*)	Agent, Governor General.
Belgaum	Collector.
Bijapur (late Kaladgi)	Ditto.
Bombay	Bank of Bombay, Bombay.
Broach	Ditto, Broach.
Cutch (Bhuj) (*a*)	Political Agent.
Dharwar	Collector.
Dhulia	Ditto.
Hyderabad, Sind	Ditto.
Kaira	Ditto.
Kanara (Karwar)	Ditto.
Kolaba (Alibag)	Ditto.
Karachi	Bank of Bombay, Karachi.
Nasik	Collector.
Poona	Bank of Bombay, Poona.
Rajkote (*a*)	Political Agent.
Ratnagiri	Collector.
Satara	Ditto.
	Ditto.

Page 271.—Appendix D—

In the list of Treas[illegible] ... ir)"

Page 271.—Under "**Bombay**" insert in the proper place—

Larkana	Collector.

(*13th List, 16-6-1902.*)

Amraoti	Ditto, Amraoti.
Bassim	Deputy Commissioner.
Buldana	Ditto.
Ellichpur	Ditto.
Wun	Ditto.
Hyderabad, Deccan—	
Hyderabad (Chudderghat)	See under "India."

(*a*) Issues bills, but ay be drawn on for public purposes only.

(*b*) No bills can be drawn on any treasury in Berar or Mysore; should it be necessary to make any remittances on public service, transfer receipts may be granted on the Hyderabad, Deccan (under India), or Bangalore (under Madras) treasury in favour of the district officers to whom the amounts are to be remitted. Similarly, a district officer in Berar or Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Hyderabad or Bangalore treasury.

Treasury.	Officer on whom Bills may be drawn.
Mysore. (*a*)	
Bangalore	See under "Madras."
Chikmagalur	
Chitaldroog	
Hassan	
Kolar	
Mysore	
Shimoga	
Sucklaspore	
Tumkur	

(*a*) No bills can be drawn on any treasury in Berar or Mysore; should it be necessary to make any remittance on public service, transfer receipts may be granted on the Hyderabad, Deccan (under India), or Bangalore (under Madras) treasury in favour of the District Officers to whom the amounts are to be remitted. Similarly, a District Officer in Berar or Mysore, having occasion to make a remittance on public service to any British district, must obtain a transfer receipt from the Hyderabad or Bangalore treasury.

APPENDIX E.

Stock Certificates.

NOTIFICATION (No. 6318A., DATED 28TH DECEMBER 1894) REFERRED TO IN ARTICLE 228.

The attention of holders of Government Promissory Notes, who hold them as an investment of more or less permanence, and not for the purpose of immediate sale, is called to the advantages afforded by the system of registration in Book Debt Account.

Registration and issue of Stock Certificate.

2. Government Promissory Notes of the 3½ per cent. loans may, at the option of the holders, be registered in Book Debt Account, non-transferable stock certificates being issued in lieu.

3. Government Promissory Notes intended for conversion into Book Debt must be surrendered either at the Public Debt Office, Bank of Bengal, Madras, or Bombay, or at the Treasury at which interest is payable, together with a written application, forms of which will always be available at the Banks of Bengal, Madras, and Bombay, and may be obtained through the Treasury Officer.

4. The holder will receive in exchange for the consolidated amount of such Notes a stock certificate of the loan to which the Notes appertain, or of any other loan to which he may (subject to the conditions set forth in Notification No. 5288 A., dated 19th October 1894, Article 214, Civil Account Code,) desire to transfer his holding.

Reconversion into Promissory Notes.

5. A holder of a stock certificate wishing to reconvert the whole or any portion of the sum it represents into Promissory Notes of the relative loan, may do so by tendering it either to the Bank of Bengal, Madras, or Bombay, or at the Treasury at which the interest is payable, endorsed thus:—

"Received in lieu of this stock certificate Government Promissory Notes of R each (together with a new stock certificate for the balance amounting to R)."

But Promissory Notes can be issued only in sums of R100 or in multiples of that sum

Sale or transfer of Stock.

6. All sales or transfers of Government stock registered in the Book Debt Account must be made in even hundreds of rupees, and by transfer to be executed in the Books of the Bank by the registered holder or his duly constituted Attorney. Such transfer is exempt from stamp-duty. Deeds of transfer forms can be obtained from the Bank of Bengal, Madras, or Bombay, directly, or through the Treasury Officer.

7. When the transfer has been duly executed and the original certificate lodged at the Bank, the transferee will receive a new certificate.

8. In cases where only a portion of the stock is transferred, the portion so conveyed will be noted on the back of the original certificate, and the purchaser will receive a certificate for an amount corresponding to the portion transferred.

9. Forms of transfer and of special Powers-of-Attorney for effecting sales or purchases are always available at the Banks of Bengal, Madras, and Bombay on payment of a trifling fee.

Transfer to London.

10. Proprietors of stock certificates who may be desirous of transferring the whole or any portion of the amount to England can, on application, obtain from the Bank of Bengal, Madras, or Bombay, a non-transferable certificate, on production of which at the Bank of England the amount of stock so advised will be registered in the name of the payee and a certificate issued for the same.

Fees.

11. No enfacement or renewal fees will be levied in respect of the issue of stock certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay, will be chargeable at the rate of one rupee for every R5,000 or part of R5,000.

12. A fee of four annas per cent. is chargeable on each Note issued in lieu of a stock certificate, if the Note does not exceed R400, and of one rupee if it exceeds that sum.

Payment of Interest.

13. Warrants for the interest due on Registered Debt may be made payable at a Public Debt Office or at any Government Treasury.

14. In the absence of any special arrangement, the interest warrant will, if payable at the Public Debt Office, be delivered, on or after due date, to the Registered Proprietor or his Agent, or to the bearer of a letter from either of them on personal application for it. If it is payable at a Treasury, it will be sent to such Treasury, and will be similarly delivered by the Treasury Officer to the Registered Proprietor or his Agent or to the bearer of a letter from either of them.

15. But, if preferred, the warrant will be sent by post to the Registered Proprietor or his Agent at any address mentioned in a written application which may be made once for all, and will be acted upon until it is revoked.

16. The warrants will be paid on presentation at the Public Debt Office or the Treasury, as the case may be.

Form of Certificate.

17. The form in which stock certificates will be issued under this Notification is printed below.

[NOT TRANSFERABLE BY ENDORSEMENT.]

Book Debt of the_____per cent. Loan of________

______Certificate No.______ Rs.

*I hereby certify that*______________________________
*is the registered Proprietor of Rupees*____________________
*Government Stock of the*________________*per cent. Loan of*_________
__________*which bears interest at*______________*per cent. per annum, payable half-yearly from*____________________

PUBLIC DEBT OFFICE;
BANK OF ;
*Dated*____________189 .

Superintendent.

Camptroller General,
or
Accountant General.

Rules regarding Stock of the various Loans held in Book Debt, Public Debt Office, Banks of Bengal, Bombay and Madras.

1. May be held, and sales effected, in "even hundreds" of rupees.
2. Certificate not negotiable by endorsement.
3. Sales to be effected by deed free of stamp-duty.
4. Deed to be executed by principal, or by Attorney under Power of Sale properly stamped.
5. Deeds and forms of Powers are procurable at Public Debt Office, Banks of Bengal, Bombay, and Madras.

6. In case of sale, certificate to be surrendered.
7. Stock may be converted in Government Promissory Notes in even hundreds of rupees, and for this purpose may be surrendered either at the Public Debt Office or at the Treasury where interest is payable.
8. When Stock is required to be converted into Promissory Notes, certificates to be receipted "Received in lieu of this stock certificate Government Promissory Notes of R each (together with a new stock certificate for the balance amounting to R)."
9. A fee of four annas per cent. is chargeable on each Note issued in lieu of a Stock Certificate, if the Note does not exceed R400, and of one rupee if it exceeds that sum.
10. No enfacement or renewal fees charged for issue of Stock Certificates; but each such certificate issued by the Bank of Bengal, Madras, or Bombay to be charged at the rate of one rupee for every R5,000, or part of R5,000.
11. Interest may be drawn on such stock by Principal, or his Attorney under properly stamped power.
12. Interest warrants will be issued on due date without previous tender of Stock Certificate.
13. Interest warrants will be made payable either at a Government Treasury or at one of the Public Debt Offices, Calcutta, Madras, or Bombay, and will be delivered either to Principal or Attorney, or to bearer of a letter from either of the former, or will be sent to the Treasury at which payment is required, or direct by post to the Proprietor or his Attorney on written application being made to that effect.
14. Stock may be transferred between Calcutta, Bombay, and Madras by surrender of the Stock Certificate which will be exchanged for another of which the interest is payable at the specified Public Debt Office.
15. Stock is transferable to London by the Bank of Bengal, Madras, or Bombay and in even hundreds.
16. Promissory Notes of the $3\frac{1}{2}$ per cent. Loans of 1853-54 or 1893-94 will be taken in exchange only for Stock Certificates of the $3\frac{1}{2}$ per cent. Loan of 1893-94. Notes of the other $3\frac{1}{2}$ per cent. Loans will be taken in exchange for Stock Certificates of any of the $3\frac{1}{2}$ per cent. Loans of 1842-43, 1854-55, 1st May 1865, and 1879.

APPENDIX F.

(See Chap. 16, Article 273, Vol. I, C. A. C.)

Cantonment Fund Rules.

Application of the Cantonment Fund.

1. (*1*) The Cantonment Fund may be applied to the following purposes within the cantonment, namely :—

(*a*) the payment of any expenses directed by or under any enactment for the time being in force to be debited to the Fund ;

(*b*) the maintenance of the police force employed in the cantonment, including charges of every description required for the efficient discharge of their duties therein ;

(*c*) the provision and maintenance of an office for the Cantonment Authority ;

(*d*) the payments of the salaries of all cantonment establishments ;

(*e*) the survey of buildings and lands ;

(*f*) the management and improvement of lands and other property placed by the Government under the management of the Cantonment Authority, including—

(i) the construction and maintenance of roads (other than those maintained from Imperial or Provincial Funds),

(ii) the lighting, watering and cleansing of roads, and

(iii) the maintenance of public parks and gardens and the planting and tending of trees ;

(*g*) the provision and maintenance or aiding of public hospitals, dispensaries and schools ;

(*h*) the provision and maintenance of public markets and slaughter-houses ;

(*j*) the carrying out of a proper system of conservancy throughout the cantonment for all its inhabitants other than classes of troops for whom conservancy is provided from public revenues other than the Cantonment Funds, including—

(iv) the pay of the public conservancy establishments ;

(v) the construction of public latrines and other conservancy works, and

(vi) the purchase of all necessary conservancy carts, utensils and other appliances ;

(*k*) the carrying out of proper systems of water-supply and drainage and of other sanitary measures, including public vaccination and the prevention of the spread of infectious or contagious disorders, and generally the maintenance of the cantonment in a thoroughly sanitary condition ;

(*l*) the burial, burning or other lawful disposal of the corpses of paupers and unknown persons ;

(*m*) the abatement of nuisances ;

(*n*) the taking of a census ; and

(*o*) generally the payment of all expenses incurred—

(vii) under any rules made under section 26 of the Cantonments Act, 1889, or

(viii) under any enactment extended to the cantonment under section 25 of the Cantonments Act, 1889, or

(ix) under any other law for the time being in force.

(2) The Cantonment Fund may, with the general or special sanction of the Local Government, be applied to any of the purposes mentioned or referred to in clauses (*a*) to (*o*), both inclusive, of this rule, within or without British India, beyond the limits of the cantonment,

in cases in which, in the opinion of the Local Government, the application of the Fund beyond those limits is for the benefit of the inhabitants of the cantonment or of any military force ordinarily quartered therein or of any detachment of any such force.

Estimates and sanctions.

Money not to be paid unless expenditure sanctioned.

2. No money shall be paid from the Cantonment Fund unless the expenditure is either—

(*a*) provided for in the sanctioned Budget Estimate, or by re-appropriation under rule 5, or

(*b*) sanctioned by the Local Government after consultation with the General Officer of the Command, and

(*c*) in the case of expenditure on Public Works, unless detailed estimates have been prepared and sanctioned.

Responsibility for administering funds.

3. The responsibility for administering the funds provided in the sanctioned Budget Estimate or sanctioned under rule 2, clause (*b*), shall rest with the Cantonment Authority, under the direction of the General Officer of the Command.

Submission and sanctioning of Budget Estimates.

4. (*1*) On the first day of June in each year or on such other date as the General Officer of the Command may direct, the Cantonment Authority shall submit to the Officer Commanding the district a Budget Estimate of the receipts (including the grant-in-aid, if any) into and expenditure from the Cantonment Fund for the ensuing financial year.

Such Estimate shall be framed in accordance with Form 8 in the schedule, or in such other form as may be from time to time prescribed by the Comptroller-General with the previous sanction of the Governor General in Council.

(*2*) The Officer Commanding the district may revise such estimates, and shall submit them to the General Officer of the Command.

(*3*) The General Officer of the Command may further revise such estimates, and shall submit them to the Local Government through the Accountant General by the 20th November.

(*4*) The Local Government may sanction such estimates, with or without modification.

(*5*) The sanction of the Local Government to such estimates shall be communicated by it—

(*a*) to the Accountant General, and

(*b*) to the General Officer of the Command, for intimation to the Officer Commanding the district and the Cantonment Authority.

Re-appropriation.

5. (*1*) The Cantonment Authority may—

(*a*) with the previous approval of the General Officer of the Command, re-appropriate any sum from one major head of the Budget Estimate to another, or

(*b*) with the previous approval of the Officer Commanding the district, re-appropriate any sum from one minor head or sub-head of the Budget Estimate to another minor head or sub-head under the same major head :

Provided that no allotment to any major head shall by re-appropriation be varied by more than ten *per cent.* of its original amount, except with the previous sanction of the Local Government.

(*2*) A copy of every order made under clause (*a*) or clause (*b*) of this rule shall be sent by the General Officer of the Command, or the Officer Commanding the district, as the case may be, to the Accountant General.

Payments.

Examination of, and order for payment of claims.

6. (*1*) Every claim for payment from the Cantonment Fund must be presented—

(*a*) to the President of the Cantonment Committee, or,

(*b*) if so directed by the General Officer of the Command, to the Secretary to the Cantonment Committee, or

(*c*) if there is no Cantonment Committee, to the Commanding Officer of the cantonment, and must be supported by a voucher duly receipted and, if necessary, bearing a stamp.

(*2*) The President, Secretary or Commanding Officer, as the case may be, must check and examine every such claim, and if it be found correct, and supported by a voucher as aforesaid, shall sign an order for payment thereof.

(*3*) If payment is to be made from the imprest the order for payment shall be "Pay in cash rupees (in words);" if payment is to be made by cheque, such order shall be "Pay by cheque No. , dated rupees (in words)," the blanks being filled up when the cheque is signed.

Payments how made.

7. Payments must be made—

(*a*) if the sum does not exceed twenty rupees, in cash, and

(*b*) if the sum exceeds twenty rupees, by cheque.

Cheque.

8. (*1*) Money may be drawn from the Cantonment Fund only by means of cheques written in Form 4 in the schedule.

(*2*) No cheque shall be current for more than three months from the date on which it was drawn.

After the expiration of that period payment will be refused at the treasury, and the person in whose favour the cheque was drawn will therefore have to bring it back to be re-dated. No fresh cheque will be issued; the lapsed cheque will simply be re-dated, and the alteration initialled by the official whose duty it would be to sign the cheque under rule. A note of the fact of re-dating shall be entered in the register of payments against the original transaction.

(*3*) All cheques must be signed,—

(*a*) if there is a Cantonment Committee,—

(i) where the sum does not exceed one hundred rupees, by the Secretary, or

(ii) where the sum exceeds one hundred rupees, by the President, and

(*b*) If there is no Cantonment Committee, by the Commanding Officer of the cantonment.

(*4*) Cheques drawn in favour of a Government officer must be made payable to order, and cheques drawn in favour of any other person must be made payable to bearer.

(*5*) All cheque forms must be bound in books with counterfoils.

(*6*) Every such book must bear a number; and each officer authorised by clause (3) of this rule to sign cheques must notify to the treasury the number of the book which he from time to time brings into use.

(*7*) On each cheque form there shall be entered the number of the book in which the form is contained and a consecutive number.

(*8*) There shall be noted on the outside of each cheque book an order to keep the book under lock and key, in the personal custody of the officer who is authorised to use the book for the purpose of signing cheques; and when such officer is relieved, he must take a receipt for the number of cheques made over to the relieving officer and must send to the treasury a specimen of the signature of the relieving officer.

Imprest.

9. (*1*) The cantonment Authority shall, if it has not already done so, draw from the treasury a sum not exceeding fifty rupees, to form an imprest for the purpose of meeting petty payments.

(2) The amount of petty payments met out of the imprest must be recouped by cheque on the last day of each month, and, if necessary, during the month also, so that the full amount of the imprest *plus* any sum received too late for remittance to the treasury on the last day of the month, will always be shown in the monthly accounts as being in the hands of the Cantonment Authority.

Overdrafts.

10. Overdrafts on the Cantonment Funds shall be allowed only if approved of by the General Officer of the Command and sanctioned by the Local Government.

Receipts.

Entry and acknowledgment of receipt.

11. (1) All money received for credit to the Cantonment Fund must be entered in a register of receipts kept in Form I in the schedule, and, with the exception of grants-in-aid and fines, must be acknowledged by receipts in Form 2 in the schedule.

(2) Such receipts must bear printed numbers in a consecutive series, and the number of each receipt must be entered in the second column of the register of receipts.

Responsibility of Cantonment Authority as to receipts.

12. The Cantonment Authority shall be responsible for making such arrangements as will secure—

(1) that all money received for credit to the Cantonment Fund is duly brought to credit in the accounts;

(2) that all money so received, with the exception of grants-in-aid and fines, is acknowledged by receipts in Form 2; and

(3) that whenever a receipt is given, the foil and counterfoil are correctly filled up.

Account of the imprest.

Account of the imprest.

13. An account of the imprest shall be kept in Form 6 in the schedule, and the expenditure recorded in it must be entered in a register of payments kept in Form 5 in the schedule, when a bill for the recoupment of the amount is made out and the amount is drawn from the treasury by a cheque.

Bills for expenditure.

Expenditure to be entered in bills.

14. (1) All expenditure must be entered in a bill of one of the following kinds, namely:—

(a) Establishment Pay Bill—for the pay of members of the Cantonment establishment;

(b) Travelling Allowance Bill for travelling allowances of members of the Cantonment establishment; and

(c) Contingent Bill for all charges other than pay and travelling allowances of members of the Cantonment establishment.

(2) Every Establishment Pay Bill must be prepared in Civil Account Form.

(3) Every Travelling Allowance Bill must be prepared in Civil Account Form.

(4) Every Contingent Bill must contain full details of the charges incurred.

NOTE.—Copies of Civil Account Code forms may be obtained on payment from the Accountant General.

Claims by contractors or tradesmen.

15. (1) Claims for supplies or services by contractors or tradesmen must be paid on bills as presented by them.

(2) When such claims are paid by cheque, the payment must be entered at once in the register of payments (Form 5), and when they are paid in cash the payment must be entered in the imprest register (Form 6).

When the bills for supplies or services by contractors or tradesmen are in the vernacular, a brief abstract should be endorsed in English, stating the amount, the name of the payee, and the nature of payment in terms of Article 9 (*b*) of the Civil Account Code.

Petty charges to be met from the imprest.

16. (*1*) All petty charges to be met from the imprest must be entered in bills prepared in Civil Account Form.

(*2*) Such bills must be supported—

(*a*) in the case of all payments for telegrams and in the case of any other payment exceeding ten rupees, by the original vouchers on which the payments were actually made ; and

(*b*) in other cases, by a certificate that the receipts of the payees have, as far as possible, been obtained, and have been so destroyed, defaced or mutilated that they cannot be used again.

(*3*) The certificate referred to in clause (*b*) of this rule must be signed by the Secretary to the Cantonment Committee, or if there is no Cantonment Committee, by the Commanding Officer of the cantonment.

Charges incurred direct by Cantonment Authority.

17. All charges incurred direct by the Cantonment Authority and paid by cheque must be entered in bills prepared in Civil Account Form.

Certificate on certain bills.

18. The following certificate must be recorded at the foot of every such bill prepared in Civil Account Form, namely :—

"I certify that the expenditure charged in this bill could not, with due regard to the interests of the cantonment, be avoided. I have satisfied myself that the charges entered in this bill have been really paid."

This certificate must be signed by the Secretary to the Cantonment Committee, or, if there is no Cantonment Committee, by the Commanding Officer of the cantonment.

In the case of expenditure on Public Works, the usual completion certificate will be furnished.

Entry of cheques in accounts.

Entry of payments by cheque.

19. All payments made by cheque must be entered in the register of payments (Form 5), the vouchers being numbered in a monthly consecutive series.

Deduction of amount of cancelled cheques.

20. If any cheque is cancelled, its amount must be deducted from the expenditure by a *minus* entry in the appropriate columns of the register of payments (Form 5). The deduction will then pass into the Cash Book (Form 7) through the daily total of payments carried into it.

Accounts and returns.

Cash Book.

21. The Cantonment Authority shall keep a Cash Book in Form 7 in the schedule. The Cash Book must be balanced monthly, and the balance shown in it must be reconciled with that shown in the Pass Book (Form 3), as follows :—

Balance as per Pass Book

Add—

Amount of imprest . . . .

Money received too late for remittance to treasury . . . . . .

Total

Deduct—Outstanding cheques as per details below—

Balance as per Cash Book . . . .

Cheques outstanding on—

No.	date	Amount

Total .

Entry of Budget Estimates in registers of receipts and payments.

22. (*1*) In the registers of receipts and payments (Forms 1 and 5) the amounts sanctioned in the Budget Estimate for the year must be entered at the top of columns for the heads for which separate estimates are made.

(*2*) If, during the year, or in any revised estimate that may be sanctioned for the year, any addition to or alteration in the estimates is made, it must be noted in the appropriate register in red ink, with *plus* or *minus* signs, the orders for the addition or alteration being cited.

Totalling of registers of receipts and payments, and watching of Budget grants.

23. (*1*) At the end of each month the figures in the registers of receipts and payments (Forms 1 and 5) must be added up, the totals up to the end of the last preceding month being added to those of the month just expired, and grand totals being made from the 1st April last preceding.

(*2*) If the grand total under any head in the register of payments shows that the Budget grant is likely to be exceeded, application must at once be made for orders under rule 2 clause (*b*), or rule 5, as the circumstances may require, to cover the excess.

Documents to be sent to Accountant General.

24. As soon as possible within ten days after the end of each month, the Cantonment Authority shall send to the Accountant General, for purposes of audit—

(*a*) extracts from the registers of receipts and payments for the month, prepared in the same detail as those registers, and showing the Budget Estimates, each receipt and payment, the monthly totals, the totals to the end of the last preceding month and the grand totals ;

(*b*) the foils of all receipts granted during the month ;

(*c*) all paid bills ;

(*d*) all cancelled cheques (if any) ; and

(*e*) a statement of the balances, in the following form :—

Balance at the end of last month	
Receipts during the month, as per accompanying schedule . . .	
Total .	
Expenditure during the month, as per accompanying schedule . .	

BALANCE AT THE END OF THE MONTH.

Detail of balance—

Balance in treasury, as per Pass Book	
Cash received too late for remittance to treasury	
Imprest in hands of Cantonment Authority	
Deduct—Outstanding cheques, as per details below—	
Net balance as above	

Cheques outstanding on—

No.	date	Amount	
		. . . .	
		Total .	

Annual consolidated account.

25. (*1*) The Cantonment Authority shall prepare annually a consolidated account showing the receipts into and payments from the Cantonment Fund, classified under the major heads, minor heads and sub-heads contained in the monthly accounts.

(*2*) The total of the details under each head of receipts and payments, as given in the said consolidated account, must agree exactly with the figures appearing against the entry "From 1st April to date" under the same heads in the extracts forwarded to the Accountant General for the month of March last preceding.

(*3*) The said consolidated account shall be forwarded to the Accountant General, who will agree the figures with his own classified abstract and then forward the account to the General Officer of the Command with the following endorsement, namely,—

"Examined and found correct.

Signed Accountant General."

Classification.

Classification of receipts and expenditure.

26. (*1*) All receipts into, and expenditure from, the Cantonment Fund shall be classified in the monthly and annual accounts, in accordance with Form 8 in the schedule.

(*2*) All expenditure must be classified in the monthly accounts under the appropriate major heads, minor heads and sub-heads with reference to the nature of the charge, whether specific budget provision exists or not; and no expenditure which from its nature properly falls under one of the other prescribed heads shall be classified under the head "Miscellaneous" on the ground that there is no specific budget provision for the charge.

C. A. Code, Appendix F., Rule 20A.

N.B.—Every permanent advance to a Cantonment Fund receiving a grant-in-aid under rule 28 will be held outstanding in the Military accounts until the Fund becomes self-supporting, and the advance will then merely be shown as a balance in the hands of the Cantonment Authority.

The Cantonment Fund.

Sums to be credited to Cantonment Fund.

27. There shall be placed to the credit of the Cantonment Fund the following sums, namely:—

XIII of 1889.

(*a*) all sums directed by the Cantonments Act, 1889, section 21, sub-section (*1*), or by or under any other enactment for the time being in force to be placed to the credit of the Fund: and

(*b*) All grants-in-aid and other sums received by the Cantonment Authority in aid of the Fund.

Making and distribution of grants-in-aid.

28. (*1*) The Secretary to the Government of India in the Military Department shall, from time to time, notify to the General Officer of the Command the annual sum, if any, which will from time to time be placed at his disposal by the Government of India as a grant-in-aid to the Cantonment Funds in his command.

(*2*) The General Officer of the Command shall distribute the said sum among the said funds in such proportions as he may think fit.

Remittance to Treasury and Pass Book.

All moneys to be remitted to treasury.

29. The Cantonment Authority shall remit to the treasury all moneys received for credit to the Cantonment Fund.

Procedure for remittances to treasury.

30. (*1*) Remittances to the treasury may be made either daily or weekly as may be most convenient:

Provided that all moneys in hand on the last working day of each month must be remitted on that day.

(*2*) All remittances must be accompanied by a chalan or invoice and by a Pass Book in Form 7 in the schedule.

(3) Whenever a remittance is made, the officer in charge of the treasury must acknowledge the receipt of the money by entries in the Pass Book, and must enter on the charge side of the Pass Book particulars of cheques paid up to date as recorded in his register.

(4) The Pass Book must be sent to the treasury on the last working day of each month, whether or not there are any moneys to be remitted to the treasury on that day. The officer in charge of the treasury must then close the Pass Book for the month and enter therein in words the balance in hand and sign the entry.

Supervision of Pass Book by Cantonment Authority.

31. (1) The Cantonment Authority shall examine the Pass Book from time to time, and shall immediately call the attention of the officer in charge of the treasury to any discrepancy that may appear between the credits or debits shown therein and those shown in the Cantonment registers.

(2) The Pass Book shall be written up only by the officer in charge of the treasury or by some member of his establishment, and no entries or marks shall be made therein by the Cantonment Authority or by any member of the Cantonment establishment.

Abstract statement of estimated income and expenditure.

Abstract statement of estimated income and expenditure.

32. The General Officer of the Command shall, on receiving the sanction of the Local Government to the Budget Estimates for the several Cantonment Funds in his Command, forward to the Government of India in the Military Department, to the Commander-in-Chief in India and to the Local Government, for information, an abstract statement of the estimated income of and expenditure from all such funds.

Submission of proposals as to taxation.

Submission of proposals as to taxation.

33. All proposals made by the Cantonment Authority for the imposition, abolition or modification of any tax shall be submitted to the Genera Officer of the Command for transmission to the Local Government.

Establishments.

Strength and cost of establishments.

34. In determining or altering the strength or cost, or both, of any Cantonment establishments, the Cantonment Authority must obtain the previous approval of the General Officer of the Command:

Provided that any alteration which merely involves the employment of temporary establishments for a period not exceeding three months may be made without such approval.

Provided also that every alteration shall be subject to the provisions of rules 2 and 5:

Provided also that the powers of sanction of the General Officer Commanding to the creation of appointments or to alterations in the pay of appointments are subject to the same limits as the powers of Local Governments in respect of appointments the cost of which is Provincial.

Explanation.—The word "establishments" in this rule does not include police employed in cantonments beyond the limits of a Presidency-town, the strength and cost of such police being determined by the Local Government, with the sanction, or subject to the control, of the Governor General in Council in pursuance of the following enactments, namely,—

- the Cantonments Act, 1889, section 12, XIII of 1889.
- Act XXIV of 1859, section 8,
- Act V of 1861, section 2,
- Bengal Act VII of 1869, section 4,
- the Bombay District Police Act, 1867, section 3. Bom. VII of 1867.
- the Bombay District Police Act, 1890, section 4. Bom. IV of 1890.

Definitions.

Definition. 35. In these rules,—

Cf. Act XII, 1894, s. 4 (16) S. 262 (1).

(*1*) "General Officer of the Command" means the General Officer Commanding the Forces in a Command; and "Command" means one of the principal portions into which the army of India is for the time being divided; and

XIII of 1889.

(*2*) "treasury" means the Government treasury or sub-treasury or the bank or office prescribed by or under section 22 of the Cantonments Act, 1889, for the custody of the Cantonment Fund.

(*3*) "Accountant-General" means Civil Accountant-General or Comptroller.

THE SCHEDULE.

Form 1.

(See Rules 11, 12, 22 and 23.)

Register of Receipts into the ______________ *Cantonment Fund.*

Date.	No. of Counterfoil receipt.	From whom received.	Major Head. Minor heads and sub-heads.		Major Head. Minor head and sub-heads.				Total of each receipt.	Daily total carried to Cash Book.
		Budget Estimate.								
		Total for the month.								
		Add total to end of last month.								
		Total from 1st April to date.								

Form 2.

(See Rules 11, 12 and 24.)

RECEIPT.

[To be retained in Cantonment Authority's Office.]

No.______

Dated______

Received from______

______

on account of______

______

R______

[To be sent to Accountant General with the monthly extracts from the accounts.]

No.______ Dated______

Received on account of______

______

(to be classified under the head______

______)

R______

*Signed*______

[To be given to the person from whom money is received.]

No.______ Dated______

Received from______

______

on account of______

______

R______

*Signed*______

Form 3.

(See Rules 30 and 31.)

PASS BOOK.

The ______ *Treasury in account current with the* ______ *Cantonment Fund.*

CHEQUE BOOK No. ______

ADVISED ______

Date.	No. of Chalan.	Amount.	Initials of the Officer in charge of the treasury.	Date.	No. of Cheque.	Amount.	Initials of the Officer in charge of the treasury.

Form 4.

(See Rule 8.)

*Cheque Book No.*________

*Cheque No.*________

*Dated*________

*To*________

R________

Cantonment Fund Cheque.

ONE-ANNA STAMP,

if the cheque is for an amount exceeding twenty rupees.

*Cheque Book No.*________

*Cheque No.*________

Dated ________ 189 .

*To the Officer in charge of the Treasury at*________

Pay to ________

R________ *and charge to the*________

Cantonment Fund.

Under R

Signed ________

Secretary, Cantonment Committee,

or

President, Cantonment Committee,

or

Commanding Officer of the Cantonment.

This cheque is current for three months only.

Form 5.

(See Rules 13, 15, 19, 20, 22 and 23.)

Register of payments from the____________Cantonment Fund.

Date.	No. of Voucher.	No. of cheque by which paid.	To whom paid.	Major Heads.													Total of each voucher.	Daily total carried to Cash Book.
				Minor heads and sub-heads.														
			Budget Estimate .															
			Total for the month .															
			Add total to end of last month . .															
			Total from 1st April to date															

Form 6.

(See Rules 13 and 15.)

Imprest Register of the ______________ *Cantonment Fund.*

AMOUNT OF IMPREST, R ______

Date.	No. of Sub-voucher.	To whom paid.	Classification.		Amount.
			Major Head.	Minor head and sub-head.	
		Total drawn from treasury by Cheque No. ______ on Voucher No. ______			

Form 7.

(See Rules 20 and 21.)

Cash Book of the__________Cantonment Fund.

Receipts.		Payments.	
Date.	Amount as per Register of Receipts.	Date.	Amount as per Register of Payments.
	Total of month .		Total of month .
	Opening Balance .		Closing Balance .
	GRAND TOTAL .		GRAND TOTAL .

Form
(See Rules

Budget Estimate of Receipts into and Expenditure from the

Heads of Receipt.	Actuals (previous year).	Estimate (current year). Original, as sanctioned by the Local Government.	Revised.	Estimate (ensuing year).	Remarks.
	R	R	R	R	
I.—Land Revenue—					
Income from land					
II.—Excise—					
License Fees and Duties . .					
III.—Assessed Taxes—					
Taxes on Houses (a)					
Tax on Trades and Professions (b) .					
Chaukidari Tax					
Octroi					
Miscellaneous (including Taxes on Horses and Carriages) . .					
IV.—Police—					
Fees, Fines, and Forfeitures . .					
Miscellaneous (including Cattle-pound Receipts)					
V.—Minor Departments—					
Agriculture—					
Public Gardens					
Sanitation—					
Conservancy Tax and Fees . .					
Sales of Manure, etc.					
Water-supply—					
Water-rates					
Other Receipts					
VI.—Miscellaneous—					
Sales of old Materials . . .					
Contributions (c)—					
{ Provincial and local grants .					
{ Road watering subscription .					
Rents of Houses					
Sales of Fruits, Grass, etc. . .					
Other Miscellaneous Receipts (Slaughter-houses, Markets, etc.), *to be detailed in manuscript on the back of this form* . . .					
VII.—Public Works—					
Tolls and Ferries					
Miscellaneous					
Total receipts from local sources . .					
Grants-in-aid allotted by the General Officer of the Command, *viz.*—					
For Hospitals and Dispensaries .					
For Conservancy					
For Sadar Bazar Establishments					
For Tree-tending and Forests .					
For					
Opening Balance					
GRAND TOTAL .					

(a) To include, *e.g.*, compound tax.
(b) " " tax on weighmen.
(c) Purpose of any such contribution to be stated in Remarks column

CANTONMENT AUTHORITY'S OFFICE ; }
Dated the 189 . }

*Signed*__________

Secretary, Cantonment Committee.

8.

4 and 26.)

________ *Cantonment Fund for the year* ________. DATED ________ *189* .

Heads of Expenditure.	Actuals (previous year).	Estimate (current year). Original, as sanctioned by the Local Government.	Estimate (current year). Revised.	Estimate (ensuing year).	Remarks.
1—Refunds—	R	R	R	R	
Refunds of Taxes					
Miscellaneous Refunds					
2—Charges of Collection of Revenue—					
Collecting Establishments					
Contingencies					
3—General Administration—					
Establishments					
Contingencies					
Contributions towards Establishments in Government Offices (*a*)					
4—Law and Justice—Courts of Law—					
5—Law and Justice—Jails—					
6—Police—					
Establishments					
Contingencies					
Miscellaneous (including Cattle-pounds and Establishments therefor)					
7—Education—					
Grants-in-aid to schools					
8—Medical—					
Hospitals and Dispensaries—					
Establishments					
Contingencies					
Vaccination—					
Establishments					
Contingencies					
9—Minor Departments—					
Public Gardens, Tree-tending and Forests—					
Establishments					
Contingencies					
Cemeteries—					
Establishments					
Contingencies					
Conservancy—					
Establishments					
Contingencies					
Public Fairs and Exhibitions—					
Establishments					
Contingencies					
Water Supply—					
Establishments					
Contingencies					
10—Miscellaneous—					
Rents, Rates, and Taxes					
Petty Establishments					
Contingencies					
11—Public Works—					
Original Works—					
Buildings					
Roads					
Other works					
Maintenance and Repairs—					
Buildings					
Roads					
Other works					
Petty Construction and Repairs					
12—Deposits and Advances—					
Total Expenditure					
Closing Balance					
GRAND TOTAL					

(*a*) In the North-Western Provinces and Oudh, contribution towards cost of office establishments of District Superintendents of Police; and, in the Lower Provinces, the Treasury rate.

Signed ________

President Cantonment Committee, or Commanding Officer of the Cantonment.

Form 8.

APPENDIX A.

Detailed List of Establishments provided for in the______Cantonment Fund Budget Estimate for the year______

Establishments engaged in Collection of Revenue.		Establishments engaged in General Administration.		Police Establishments.		Cattle-pound Establishments.	
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthl cost.

Hospital and Dispensary Establishments.		Vaccination Establishments.		Establishment for Public Gardens, Tree-tending, and Forests.		Cemetery Establishments.	
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.

Establishments for Public Fairs and Exhibitions.		Water-supply Establishments.		Miscellaneous Petty Establishments.			
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.		

Form 8.

APPENDIX A—*continued.*

CONSERVANCY ESTABLISHMENTS.

General Station.		Sadar Bazar.		Latrine.	
Details.	Monthly cost.	Details.	Monthly cost.	Details.	Monthly cost.

*Signed*__________________

Secretary, Cantonment Committee.

*Signed*__________________

President, Cantonment Committee, or Commanding Officer of the Cantonment.

Form 8.

APPENDIX B.

Detailed List of Expenditure provided for in the ______ Cantonment Fund Budget Estimate for the year ______ other than that included in Appendices A, C, and D.

1	2	3				4		
Major head.	Minor heads and sub-heads.	Details.				Total assignment in Cantonment Fund Budget Estimate.		
			R	a.	p	R	a.	p.
Refunds	Refunds of Taxes.							
	Miscellaneous Refunds.							
Charges of Collection of Revenue.	Contingencies							
General Administration.	Contributions towards Establishments in Government Offices.							
Law and Justice—Courts of Law.	...							
Law and Justice—Jails.	...							

Form 8.

APPENDIX B —*continued*.

1	2	3				4		
Major head.	Minor heads and sub-heads.	Details.				Total assignment in Cantonment Fund Budget Estimate.		
			R	a.	p.	R	a.	p.
Police	Contingencies							
	Miscellaneous (including Cattle-pounds, but not Establishments therefor).							
Education	Grants-in-aid to schools.							
Medical	*Hospitals and Dispensaries:* Contingencies	Fixed assignment to Cantonment Dispensary Fund.						
	Vaccination: Contingencies							
Minor Departments.	*Public Gardens, Tree-tending and Forests:* Contingencies							
	Cemeteries: Contingencies							

Form 8.

APPENDIX B—*concluded.*

1	2	3				4		
Major head.	Minor heads and sub-heads.	Details.				Total assignment in Cantonment Fund Budget Estimate.		
			R	a.	p.	R	a.	p.
Minor Departments.	*Conservancy:* Contingencies							
	Public Fairs and Exhibitions: Contingencies							
	Water-supply: Contingencies							
Miscellaneous	Rents, Rates, and Taxes.							
	Contingencies							
Deposits and Advances.	...							

Signed ________________

Secretary, Cantonment Committee.

Signed ________________

President, Cantonment Committee, or Commanding Officer of the Cantonment.

Note.—All expenditure should be fully detailed in column 3, thus—

	R	a.	p.
Purchase of three Crowley carts	450	0	0
„ of bullocks	100	0	0
Feed of bullocks	168	0	0
Repairs and renewals to pans and receptacles	100	0	0
Purchase of gear	50	0	0
* Miscellaneous not included in above, *but excluding any reserve* . .	100	0	0
	968	0	0

* This should include all petty expenditure which cannot be detailed, *but should not include anything of the nature of a reserve.*

Form 8.

Major Head "Public Works." APPENDIX C.

Details of Budget Estimate for Original Works (construction of Buildings, Roads, Latrines, etc.) in the ______ Cantonment for the year ______.

1	2	3	4	5	6	7
Sub-heads.	Nature of each work.	Estimated cost of work.	*Estimate for (*current year.*)*	Previously expended.	Estimate for (*ensuing year.*)	Remarks.
Buildings . .						
Roads . .						
Other works . .						

Note.—Column 3 will show the entire cost of the work; column 4, the sum sanctioned for expenditure during the current year; column 5 the amount previously expended since commencement of the work; and column 6, the amount proposed for expenditure during the ensuing year. Thus, if the work is to be completed during the ensuing year, the total of columns 4, 5, and 6 will equal that in column 3; otherwise the difference will show the amount which will still be required to complete the work.

* *The totals in column 4 will agree with the allotments made in the body of the revised estimate for the current year.*

Signed ______ *Signed* ______

Secretary, Cantonment Committee. *President, Cantonment Committee, or Commanding Officer of the Cantonment.*

Form 8.

APPENDIX D.

Major Head " PUBLIC WORKS."

Details of Budget Estimate for Maintenance and Repairs in the Cantonment for the year __________.

Sub-heads.	Nature of each work.	Estimate (ensuing year).	REMARKS.
Buildings			
Roads			
Other works			
Petty Construction and Repairs.			

Signed ________________

Secretary, Cantonment Committee.

Signed ________________

President, Cantonment Committee or Commanding Officer of the Cantonment.

APPENDIX G.

(See Chapter 18, Art. 303.)

Model Form of Security Bond to be taken from Treasurers.

(Extracts from Resolutions of the Government of India, Department of Finance and Commerce.)

Financial Department Resolution No. 3857, dated 5th November 1885.

Know all men by these presents that (*Principal*) of (*1st surety*) (*2nd surety*) of are held and finally bound unto the Secretary of State for India in Council in the sum of R to be paid to the said Secretary of State in Council his successors or assigns or his or their certain attorney or attorneys for which payment will and truly to be made we bind ourselves our heirs executors administrators and representatives jointly and every two of us bind ourselves our heirs executors administrators and representatives jointly and each of us bind himself his heirs executors administrators and representatives severally firmly by these presents sealed with our seals dated this day of 189 and each of us the said doth hereby for himself his heirs executors administrators and representatives covenant with the said Secretary of State in Council his successors and assigns that if any suit shall be brought touching the subject-matter of this obligation or the condition hereunder written in any Court subject to the High Court of Judicature at other than the said High Court in its Ordinary Original Jurisdiction the same shall and may at the instance of the said Secretary of State in Council be removed into tried and determined by the said High Court in its Extraordinary Original Jurisdiction.

Whereas the above bounden was on the day of 189 appointed to and now holds and exercises the office of Treasurer at AND WHEREAS by virtue of such office the said has amongst other duties the care charge and oversight of and responsibility for the safe and proper storing and keeping in the places appointed for the custody thereof respectively of all money specie bullion coin jewels Government currency notes stamp and Government securities of whatever description gold silver copper lead goods stores chattels or effects stored and used at received into or despatched from the Treasury of or paid deposited or brought into the said Treasury by any person or persons whomsoever and for any purpose or purposes whatsoever *and whereas* the said as such Treasurer as aforesaid is also responsible that all such moneys specie bullion coin jewels Government currency notes stamps and Government securities of whatsoever description gold silver copper lead goods stores chattels or effects hereinafter together only called "the said property" are and is of full measure and good quality when received into the said treasury and until he has duly accounted therefor and for every part thereof in manner hereinafter referred to *and whereas* the said is bound whenever called upon so to do to show to his superior officers that the said property and every part thereof save so much thereof as he has duly accounted for is at all times intact in the places aforesaid and is also bound to attend for the purpose of discharging his duties aforesaid at such times and places as his superior officer may appoint *and whereas* the said is further bound to keep true and faithful accounts of the said property and of his dealings under written orders of his superior officers therewith respectively in the form and manner that may from time to time be prescribed under the authority of Government and also to prepare and submit such returns and such accounts as he may from time to time be called upon to do *and whereas* the bulk of the said property remains as well in the care charge and custody of the Treasury officer for the time being at as of the said but as between himself and the said Secretary of State for India in Council he the said is alone responsible and answerable therefor and for every part thereof *and whereas* the responsibility of the said for the said property and every part thereof does not cease until the same has been duly used under the written orders aforsaid and accounted for or been duly despatched from the said Treasury and delivered over to and a full and complete discharge therefore obtained from such persons and places as the district officer of or other the person exercising his functions for the time being under the sanction

of the Government of may direct *and whereas* the said in consideration of his said appointment has delivered to and deposited with and endorsed over to as such district officer as aforesaid Government securities to the extent of R of which the numbers amounts and other particulars are set forth and specified in the Schedule hereunder written for the purpose of in part securing and idemnifying the said Secretary of State in Council his successors and assigns against all loss and damage which he or they might or may in any way suffer by reason of the said property or any part or parts thereof being in any way consumed wasted embezzled stolen misspent lost misapplied or otherwise dishonestly negligently or by or through oversight or violence made away or parted with by himself the said or any person acting for him in his said office during his absence or otherwise or by any sub-treasurers servants clerks sircars cashkeepers poddars coolies or other persons nominated or accepted by or serving under him the said or by any other person or persons whomsoever whether in the service of Government or otherwise; *and whereas* the said (*Principal*) and the (*1st surety*) and (*2nd surety*) as his the said sureties in that behalf have entered into the above bond in the penal sum of conditioned for the due performance by him the said of the duties of the said office aforesaid and of other the duties appertaining thereto or which may lawfully be required of him and the indemnity of the said Secretary of State in Council and his servants against loss from or by reason of the acts or defaults of the said and of all and every the persons and person aforesaid. Now the condition of the above written bond is such that if the said has whilst he has held the said office of treasurer as aforesaid always duly performed and fulfilled the said duties of the said office and other the duties aforesaid and if he the said shall whilst he shall hold the said office duly perform and fulfil all and every the duties thereof aforesaid, and further if the said and do and shall indemnify and save harmless the said Secretary of State in Council his successors and assigns the Government of and all and every the person or persons who from time to time has or have held or shall hold or exercise the said office of district officer while the said has held or shall hold and enjoy the said office of Treasurer as aforesaid of and from all and every loss and damage which during the time the said has held executed and enjoyed the said office has happened or been sustained or shall or may at any times or time hereafter during the time that he the said or his agent or agents nominee or nominees shall hold or exercise or act in the said office happen to or be sustained by the said Secretary of State in Council his successors or assigns the Government of or the said district officer for the time being by from or through the means of the neglect failure misconduct disobedience omission or insolvency of the said or his said agent or agents nominee or nominees or any of the sub-treasurers servants clerks sircars cash-keepers poddars coolies or other persons nominated accepted by or serving under him the said or his said agent or agents nominee or nominees or by from or through the consuming wasting embezzling stealing misspending losing misapplying or otherwise dishonestly or negligently or through oversight or violence making away or parting with the said property or any part or parts thereof by any person or persons whomsoever whilst he or the said has acted or shall continue to act in the said office of treasurer as aforesaid then this obligation to be void and of no effect otherwise the same shall be and remain in full force and virtue: Provided always and it is hereby agreed and declared that neither of them the said and shall be at liberty to terminate their suretyship except upon giving to the district officer for the time being of the Government of six calendar months' notice in writing of his or their intention so to do and their joints and several liability under this bond shall continue in respect of all omissions and defaults on the part of the said until the expiration of the said period of six months: Provided always and it is hereby declared and agreed by the said and with the said Secretary of State in Council that the Government promissory notes for R so deposited as aforesaid respectively or such other Government security or securities to the same amount as the district officer for the time being of the Government of may consent from time to time to accept and receive and shall accordingly receive in lieu or exchange for the same and the interest thereof respectively shall be and remain with the said district officer for the time being or the Government of as and for part and additional security to the said Secretary of State in Council his successors and assigns for the purposes aforesaid with full power to the said Secretary of State in Council his successors or assigns or his or their officers and servants duly authorised in that behalf from time to time as occasion shall require to sell and dispose of the said Government securities or a sufficient portion therewith the interest thereon and to apply the proceeds thereof in and towards the indemnity as

aforesaid of the said Secretary of State in Council his successors and assigns as the case may require but nevertheless the interest of the said Government securities may in the meantime be paid over as the same shall be realised by the said district officer for the time being or the Government of if they shall think fit to the said Provided further and it is hereby expressly agreed and declared between and by the said and the Secretary of State in Council that it shall be lawful for the said with the consent of the said district officer or of other the person exercising his functions for the time being under the sanction of the Government of first had and obtained to change and substitute for the said deposit of Government promissory notes for R or any part thereof or for any substituted notes from time to time other notes of the same or other loans of the same or greater value without in any way affecting the obligation of the said bond or the liability of the said and as such securities as aforesaid The Schedule above referred to

And it is hereby lastly agreed and declared by and between the said [*Principal*] and the said [*one surety*] and [*other sureties*] as his the said [*Principal's*] sureties and the said Secretary of State that on the vacation by the said [*Principal*] of his said office of the abovementioned Government promissory notes for R or any notes that may be substituted therefor as aforesaid shall not be at once returned to him but shall be and remain with the said [*the authority with whom the notes are deposited*] for the term of six months as security against any loss that may have been incurred by the Secretary of State owing to the neglect or default of the said [*Principal*] or any other person or persons aforesaid and which may not have been discovered until after the vacation of his appointment by the said [*Principal*]; *Provided always* that the return at any time of the said Government promissory notes shall not be deemed to affect the right of the said Secretary of State to take proceedings upon the said bond against the said [*Principal*] and [*sureties*] in case any breach of the conditions of the said bond shall be discovered after the return of the said Government promissory notes.

Resolution.—The Governor General in Council directs that the form set forth above be substituted for the form which was circulated as a model under Government Order No. 3454, dated 2nd September 1882. The use of this form is subject to the explanation given in Resolution No. 774, dated 12th May 1885.

Financial Department Resolution No. 774, dated 12th May 1885.

Resolution.—The Governor General in Council suggests that the form indicated above be used in future, and that, while the promissory notes lodged as security may be returned after six months, the bond should be retained permanently, or until it is certain that there is no necessity for keeping it any longer. It is to be understood that the form settled in the Resolution of 2nd September 1882, as also the form now prescribed, are only models, Local Governments and Administrations having full power to fix the precise terms of such bond without reference to the Government of India.

APPENDIX H.

(See Chapter 18, Art. 340, Note 3.)

Questions for Treasury Inspections.

[Note. The references in figures are to Articles of the Code.]

Procedure, Chapters 1 and 18—

1. Are printed forms (*chalans*) available readily to persons having to pay money into the treasury? (3.)
2. Is money ever received without one? (3.)
3. Are payments made before a formal order is obtained from the Treasury Officer? (309.)
4. Are they at once noted in the cash-book or subsidiary register? (317.)
5. Are standing orders transgressed by the maintenance of a second set of accounts in the vernacular? (311.)

The treasurer's account of cash transactions is not a second account.

6. [illegible] other than those of [illegible] similar to form

Page 304, Appendix H—

In question 6 for "form 65" read "form 62".

(4th [illegible]

[illegible] treasurer's cash- [illegible] immediately on

8. Does the Treasury Officer roughly verify [illegible] charge of the treasurer before signing the treasurer's daily balance sheet? (323.)
9. Does the Treasury Officer see that the cash balance shown against each tahsil agrees with that admitted by the tahsildar on the last returns embodied? (323, note.)
10. Are remittances between tahsil and district treasuries watched by means of the daily balance sheet? (323, note.)
11. Are returns for the account office written up day by day? (317.)
12. How are vouchers stored between the date of payment and of transmission to the account office? (319.)
13. Do officers in charge of tahsil, taluq, or sub-divisional treasuries send a monthly certificate of personal verification of their balances?
14. Are the balances at such treasuries verified during the tours of district and inspecting officers?
15. Is the balance in the chief treasury verified every month by the Collector? (335.) If not in what months, since the last inspection, did he omit to verify the balance and why?

Pensions, Chapter 19—

16. Are registers kept of the permanent pay orders payable at the treasury? (343.)
17. Are the files of permanent pay orders complete according to that register? (342.)
18. Are they accessible to strangers: to any one but the Treasury Officer?
19. Are the orders in good condition?
20. Are all payments noted on them? (347.)
21. Are any over-full of notes of payment?
22. Are any improperly detained, new payment of pension having been more than six months due? (Civil Service Regulations, 1038.)
23. Does the Treasury Officer regularly check the pensioner's marks with the original order before paying him? (344.)
24. In case of pensioners permanently exempted from personal attendance, is proof every year obtained of their continued existence (Civil Service Regulations, 1029·(*a*) and recorded?

Interest, Chapter 13—

25. Is a register kept of Government paper on which interest has been made payable at the treasury? (179.)

STOCK CERTIFICATES, CHAPTER 14—

26. Is the register of stock certificates correctly maintained? (235 and 244.)
27. Is the register of interest orders kept up, and the entries duly made and signed by the recipient? (237.)

DEPOSITS, CHAPTERS 15 AND 20—

28. Are new receipt registers opened every year? (351.)
29. Does the Treasury Officer initial each deposit in the receipt register? (351.)
30. Does he ever question the admissibility of a deposit? (246.)
31. Is the order for repayment passed without previous reference to the receipt register? (250.)
32. Is each repayment entered in the receipt register at the time of payment, and initialled by the Treasury Officer? (250.)
33. For what accounts are personal ledgers kept? (355.)
34. Is there a periodical agreement of the balance at credit of a personal ledger account? (254.)
35. Is a formal acknowledgment of the correctness of the balance certified by the Accountant-General periodically passed by the officer administering the fund? (275.)

BILLS, CHAPTERS 9 AND 21—

36. Where are spare stores of bill forms kept? (406.)
37. Under whose key? (406.)
38. By what precautions maintained in order? (406.)
39. Is the numerical series of each class unbroken? (406.)
40. Are the books of forms required for the day's use issued in the morning? (406.)
41. And are they checked by the Treasury Officer on return in the evening? (406.)
42. Are issue registers opened before the year begins? (371.)
43. Is rule and clause, or Accountant-General's letter giving authority for issue of each bill, noted in the issue register? (371.)
44. Are counterfoils of bills issued, initialled by the Treasury Officer? (374.)
45. Do they agree with entries in the issue register on the experience of a few taken at random?
46. Are the issues of duplicates noted in the issue register? (371.)

NOTE.—The counterfoils of duplicates of bills will make it easy to test observance of rule in this matter.

47. Are the cross checks given in Art. 384, Civil Account Code, understood and applied?
48. Where are files of original advices of bills drawn on the treasury kept? (388.)
49. Are those from each treasury laid together in order of date? (388.)
50. Is the check register of bills payable written up daily from the advices received? (388.)
51. Does the Treasury Officer ever check the entries by the original advices? (388.)
52. Is the column of amount totalled as soon as each page is filled, and the total carried forward?
53. When the bills are presented for payment, are they checked with the check register of bills payable? (390.)
54. Are the date and amount of payment entered in the check register? (394.)
55. Is the fact of payment also marked off in the original advice? (394.)
56. Are paid bills numbered in order of payment and attached to the paid bills schedule for transmission to the account office? (396.)
57. In old check registers of bills payable are lapses marked off? (403.)

PUBLIC WORKS DEPARTMENT, CHAPTER 24—

58. Is every letter of credit entered at once in the column of balance in the register of cheques paid? (449.)
59. Is anything credited in the register of cheques paid or in the Public Works pass-book, but the amounts of letters of credit issued by the Accountant-General? (457.)
60. Is the pass-book with the Executive Engineer? (457.)

61. How often does he send it to be written up? (457, note.)
62. Is the treasury register kept up to date? (451.)
63. Is it laid before the Treasury Officer before any new cheque is passed for payment? (451.)
64. When are cheques paid at tahsil or sub-divisional treasuries posted in it? (451 (2).)

Cash—Chapters 18 and 29.

65. What is the amount under double locks? (304.)
66. Are two different boxes (or other receptacles) always in use at the same time one for money received into, the other for money passed out of double locks? (305.)
67. Does the Treasury Officer himself register (in Form 29) every amount passed

Page 306, Appendix H—

Enter the following in its prope place—

72A. Are the rules prescribed by the Revenue Authorities for the safe custody of the duplicates of the keys of the locks used in the Treasury duly observed?

(3rd List, 15-12-99.)

Page 306, Appendix H, Question 72(a)—

Omit the words "by the Revenue Authorities" in line 1 and at the end add "(305A)".

(7th List, 15-12-1900.)

76. Is there any bag of store of coin ... balance? (2.)
77. Is there any money or valuable placed in the treasury for safe custody by private persons or other departments? (2-1.)
78. Does the amount of cash in the treasury, including currency notes, agree with the balance as shown in the last entry in the Accountant's Daily, Balance Sheet? (Form 37.)
79. Does the Treasurer's Daily Balance Sheet show correctly its distribution between treasure under single and under double locks? (Form 38.)
80. Are pains taken to empty the treasure chests in the same order as they were filled? (305-1,)
81. Has each chest a memorandum of its contents altered and initialled by the Treasury Officer when money is put in or taken out? (305-6.)
82. What uncurrent coin is there in the treasury? (573, 597.)
83. Under what orders received?
84. How is silver coin cut under the Coinage Act held? (588.)
85. Have any $\frac{1}{8}$ or $\frac{1}{4}$ rupees been cut as light? (584.)
86. What precautions are taken by the Treasury Officer to see that all coins presented by the public is carefully examined and withdrawn from circulation if tampered with or unduly worn? (579.)
87. Where is the set of minimum weights and test scales? (585.)
88. In what condition are the scales?
89. Are rupees supposed to be light tested by *those* scales before being cut? (585.)
90. Is small silver readily obtainable on application? (569.)
91. Are requisitions for copper coin ever received from tahsils?
92. Are they promptly answered?
93. Is the supply of copper at each tahsil ample to meet all demands? (569, note.)
94. Is Government copper coin freely taken without limit of amount? (568.)
95. Is it freely issued to all applicants seeking it in exchange for silver or in pay-

Page 306, Appendix H—

Strike out Question No. 96.

(13th List, 16-6-1902.)

... er and

... mis-

... take?

99. Is it returned into store at the nearest depôt or sub-depôt? (592.)

CURRENCY—

100. Are notes of foreign circles freely taken when tendered in payment of Government demands? (606.)

Note that payment for supply bills on other treasuries is not payment of Government demands.

101. Is the placard in English and the vernacular (regarding encashment of notes) exhibited in a conspicuous place when the balances allow such encashment? (609.)
102. Are currency notes of the home circle arranged in bundles according to their denominations? (612.)
103. Are they placed in order of receipt? (612.)
104. Are they regularly re-issued in the order of their receipt? (612.)
106. Is the note register punctually kept up? (617.)
107. Is it in English or in vernacular?
108. Does it separate the different denominations of notes? (617.)
109. Does it separate notes of the home circle from those of foreign circles? (617.)
110. Are the notes of foreign circles kept apart, but in bundles, and with care in arrangement similar to that observed for home notes? (612.)
111. Are they ever re-issued without special application from the person receiving them? (615.)
111A. Does the amount of cash and currency notes in the currency chest agree with the balance as shown in the last entry in the currency chest book? (633.)

STAMPS—APPENDIX K.

112. Is the store account of stamps kept regularly up to date?
113. What stock is left with the treasurer or official stamp-vendor?
114. What is under the Treasury Officer's charge?
115. When was stock last actually taken?
116. By whom?
117. Was it found to agree with the balances in the registers?
118. Are the changes paid from the treasury for sale of stamps in accordance with the

Page 307, Appendix H—

In question 118 for "changes" read "charges".

(4th List, 15-3-1900.)

A. F. COX,

Comptroller General.

126. How many spare
127. What is their condition?
128. What keeps their keys?
129. What is the state of the treasure boxes?
130. Are they of uniform size?
131. Have those in use Chubb's locks?

MISCELLANEOUS—

132. What record is kept of the Accountant-General's orders of retrenchment?
133. In whose custody is it?
134. Is reference made to it before new pay is issued?
135. Are the corrections to the Civil Account Code posted up to date?
136. Is the circular file of the account office complete?
137. Is it accessible?
138. Does the Treasury Officer take pains to see that important new circulars are understood?
139. Are the office registers and records in good order.

TREASURER—

140. What security does the treasurer give?
141. Where is the bond kept?
142. When was it last tested?
143. What amount is ordinarily left in the treasurer's hands?
144. Who appoints *tahsildars*, shroffs or cash-keepers at sub-treasuries.
145. And on what security?

ESTABLISHMENT—CHAPTER 5.

146. Are receipts taken in a register for all pay and allowances issued? (63.)
147. Is a stamped receipt required whenever the amount exceeds R20? (63)
148. Have service books been prepared for the whole establishment? (67.)
149. Are they kept up to date? (67.)

APPENDIX J.

(See Chapter 31, Art. 667, Vol. I, C. A. C.)

Paper of instructions to be given to the Police Officer in charge of a remittance by rail. (See Art. 667.)

[*These instructions should be printed in English and the vernacular languages of the provinces in which they may be required, and a copy containing both the English and a vernacular version must be handed by the treasury or currency officer at the despatching station to the police officer commanding any guard who will travel in charge of treasure, the copy being transferred by him to the officer commanding the relieving guard, if the guard is relieved at any point of the journey.*

A copy should also be supplied to the officers who are called upon to furnish guards for remittance by rail, and they should be requested to impress upon the police officer detached upon this duty the necessity for strict and undeviating adherence to the instructions.]

"INSTRUCTIONS.

"1. The police officer taking charge of a treasure guard travelling by rail will not see the treasure packed at the treasury; but he will see the boxes weighed, and satisfy himself that each box is properly secured before it is transferred to the van, and that it is properly placed therein.

"2. The guard should be accommodated in a brake-van attached to the treasure-van, or [illegible] compartment of the carriage next adjoining the treasure-van; and the doors of [illegible]

Page 309, Appendix J.—Add as rule 2A—

2A. The escort officer will wire to the receiving officer the number of the train (passenger or goods), conveying the remittance and its hour of departure and will also wire again *en route* if any change in the train has been made or anything has occurred to delay its arrival.

(*11th List, 16-12-1901.*)

must remain on duty by the door of the [illegible] will suffice to tell off two men, who may stand, one at each end of the wagons.

"5. In case of a break-down separating a convoy, the officer in charge should separate his party, attaching himself to the disabled portion.

"6. On delivering the boxes at the treasury to which they are addressed, he will obtain a receipt for ' bags said to contain coin to the value of R ,' or for ' boxes, with marks and weights detailed in the invoice, said to contain coin to the value of R .' If any box be short weight, or show signs of having been tampered with, it should be opened in the presence of the escort officer; otherwise he should be allowed to return at once.

"The form of receipt to be used by a relieving guard should run thus:—

"Received charge from , police officer of district of railway wagon No. , said to contain boxes aggregating R , wagon No. , said to contain boxes aggregating R (and so on). The wagons were duly locked, and one key for each made over; receipts to be given by other relieving guards are also acknowledged." The number and contents of each wagon should be detailed in case of a break-down. The receipts should be in English if the police officer is acquainted with that language, otherwise in the officer's vernacular.

"7. Whenever any breach of these rules occurs, the officer in charge of the guard must insist on the treasure-van being detached from the train, and should immediately telegraph the facts to the remitting officer, to his own departmental superior, and to the Traffic Manager of the Railway."

APPENDIX K.

(See Chapter 33, Art. 720.)

Rules for the custody, supply and sale of Stamps of all descriptions, namely, General Stamps used to denote the duties payable under the Stamp Act, 1879; Court-fee Stamps used to denote the fees payable under the Court-fees Act, 1870; Telegraph Stamps and Postage Stamps.

Central Depôts.

1. There shall be three central depôts for stamps of all descriptions in charge of the Superintendent of Stamps at Calcutta, Madras and Bombay, respectively. These central depôts shall maintain a stock of stamps sufficient for two years' consumption. The Superintendents of Stamps in Madras and Bombay shall, for this purpose, forward, not later than the last week in September in each year, indents for the supply of the various descriptions of stamps required in the following year for the territories dependent on them for the supply of stamps to the Superintendent of Stamps, Calcutta. The Superintendent of Stamps, Calcutta, shall prepare a general consolidated indent for stamps of all descriptions, showing separately the demand for the following year for each of the three presidencies, including in it the indents of the Superintendents of Stamps, Madras and Bombay; and shall forward this general indent to the Government of India in the Finance Department for transmission to the Secretary of State so as to reach him not later than the 1st November in each year. The Superintendent should forward a copy of the section of the general indent relating to Postage stamps to the Director General of the Post Office, and of the section relating to Telegraph stamps to the Director General of Telegraphs.

2. Stamps for the Bengal Presidency, including the North-Western Provinces and Oudh, the Punjab, Central India, Rajputana, Assam, and Burma, and local depôts subordinate to Calcutta, and stamps for copies for use in the Central Provinces, shall be supplied from the central depôt, Calcutta, on the indent of officers in charge of local depôts.

3. Stamps for the Madras Presidency, including Coorg and local depôts subordinate to Madras, shall be supplied from the central depôts at Madras on the indent of the officers in charge of local depôts.

4. Stamps for the Bombay Presidency, including Sind, Berar, the Central Provinces (save as provided in Rule 2), and local depôts subordinate to Bombay, shall be supplied from the central depôt, Bombay, on the indent of officers in charge of local depôts.

5. The Superintendents of Stamps, Calcutta, Madras and Bombay, on receiving an indent from a local depôt, shall have the indent examined to ascertain that the indent is such as to insure the local depôt having a proper supply, and may comply with the indent in full or in part, as he thinks fit. If he thinks that the indent should be increased, he should request the officer who submitted the indent to submit a supplementary indent. The Presidency Post Offices of Calcutta, Madras, and Bombay may indent for supplies on the central depôts.

Local Depôts.

6. Every treasury throughout India, including those attached to political and salt agencies, shall be a local depôt for the custody and sale of stamps of all descriptions. Local Governments may establish local depôts at places where there is no treasury.

7. Each local depôt shall, unless the Local Government otherwise directs, maintain a supply of stamps equal to the probable consumption of five months. Local Governments may direct that the supply to be maintained, either generally or in respect of any particular kind of stamp or in certain local depôts, shall be equal to the probable consumption of such other period as they deem expedient.

8. As soon as the number of stamps in the local depôt falls below the number issued from the depôt in the preceding six months, the officer in charge of the depôt shall prepare an indent for a supply equal to the probable consumption of three months. The indent shall show in separate columns for each denomination of stamp of which a supply is required the total

Pages 311 to 314, Appendix K—

Substitute the following for rules 10, 11, 13, 15, 16, 29 and 33 of the rules for the custody, supply and sale of stamps :—

10. "As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall personally examine the outward appearance of the boxes or packets and satisfy himself that they bear no marks of having been tampered with. He shall then have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself, or in his presence, immediately on its being opened. At the head-quarters of a district, where the treasury is the local depôt, the boxes or packets should invariably be placed immediately on arrival in the strong-room of the Treasury and there opened, one at a time, in the presence of the Treasury Officer, who must be present all the time the boxes or packets are being opened, and their contents examined and counted. In no case must a second box or packet be opened until the contents of the first have been completely examined and verified and placed in the proper receptacles as required by rule 13. The number and value of stamps received shall be compared by the officer in charge with the invoice submitted or with the passed indent and a receipt shall be sent as soon as possible to the officer who sent the stamps."

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt. The inside wrappers of packets of stamps which bear the initials of the officers through whose hands the packets passed before issue from England should invariably be preserved till the whole contents of the packets have been examined and found correct.

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock in the presence of the officer in charge, arranged in parcels and packets containing known quantities, the amount and value of each denomination being entered at the same time in a register maintained to show the receipts and issues to and from the store under double lock. These entries shall be checked by the officer in charge at the time the stamps are deposited, and the correctness of the arithmetical calculations of additions to balance, as well as of the values compared with quantities,* shall be verified and initialled by him at the time. The register shall then be placed with the stamps in the double lock receptacles and shall not be removed therefrom, nor shall any entries be allowed to be made therein except in the presence of the officer in charge.

* *N.B.*—In all cases where stamp registers have to be checked, the actual check of quantities against values is a very important one; the correctness of the calculations of value must be tested in detail either by actual multiplication or by use of correctly prepared tables, and this check should never be omitted. This remark applies also to such of the following rules as prescribe a check of this kind. It is not necessary that the complete checking should be done by the officer himself. It will be sufficient if the officer personally checks 10 per cent. of the entries in each class of stamps, leaving the remaining entries in each class to be checked by a subordinate under his supervision.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. The *ex-officio* vendor will maintain a register of receipts and issues from single lock in the same form as the double lock register, and on a fixed date near the beginning of each month he will prepare an indent for the quantity required for the month in a form showing the balances in his hands, an average month's consumption and the quantity required. When this indent is presented to the officer in charge, he will examine the single lock register, check the correctness of the arithmetical calculations made therein, and compare the balance shown with the actual balance in the *ex-officio* vendor's hands. If he approves the indent, he shall then give out the quantity required from the store under double lock, check the correctness of the entries made in the double lock register, see that they correspond with those made in the single lock register, initial both registers and return the double lock register into the double lock store. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week, or any other period less than a month, if they consider this desirable, with reference to the amount of the treasurer's security or for any other reason.

of the balance in the local depôt and any branch* depôts subordinate to it, the quantity sold in the preceding six months, and the quantity indented for, which should be approximately one-half of the quantity sold in the preceding six months. The periods of "six months" and "three months" of this rule may, like that of five months in Rule 7, be altered by Local Governments to such other periods as they may deem expedient. This indent will be forwarded direct to the Superintendent of Stamps, Madras, Bombay, or Calcutta, as the case may be; but the Local Government of any province may direct that the indents shall be forwarded through any other officer, such as the Superintendent of Stamps of the province, or that a copy of the indent shall be forwarded to such officer.

9. If the supply of stamps in any local depôt should run short before the receipt of the supply from the central depôt, the officer in charge of the local depôt should indent for a supply from a neighbouring depôt, sending a copy of the indent to the Superintendent or Commissioner of Stamps of the province, or such other officer as the Local Government may direct. It is the duty of the Superintendent of Stamps, Madras, Bombay or Calcutta, to report to the Local Government (or such authority as the Local Government may direct) in the case of General and Court-fee stamps, to the Director General of Post Office in the case of Postage stamps, and to the Director General of Telegraphs in the case of Telegraph stamps, any case in which it may come to his knowledge that the stock of stamps in any local depôt of any description has fallen below the prescribed amount.

10. As soon as possible after the arrival of a supply of stamps from the central depôt or from another local depôt, the officer in charge of the local depôt shall have the boxes or packets opened in his presence, and the contents of each box or packet counted either by himself or in his presence, immediately on being opened. The number of stamps received shall be compared by the officer in charge with the submitted invoice, and a receipt shall be sent as soon as possible to the officer who despatched the stamps.

11. Local Governments may issue such orders as may be thought necessary regarding the detailed counting of stamps received in a local depôt, and as to the descriptions of stamps which the officer in charge must count with his own hands. Such orders may include instructions that a certain percentage only of sealed packets marked as containing a certain number of stamps need be opened and counted at the time of receipt, and the remainder, if the percentage opened are all found correct, left with seals unbroken to be counted as they are required on being given out from double lock. The officer in charge is responsible for observing any such instructions, and for satisfying himself as to the number of stamps received before signing the receipt.

12. If any of the stamps received are found to be unfit for issue, they should be at once returned to the Superintendent of Stamps. Stamps which are through any accident rendered unfit for issue at any time after receipt should be similarly returned to the Superintendent as soon as their unfitness is discovered. The necessary entries on account of stamps so returned should be made in the monthly statement (Rule 34), and in the *plus* and *minus* memoranda (Rule 36).

13. Immediately after the stamps received have been counted, they shall be placed in proper receptacles in the store under double lock, arranged in parcels or packets containing known quantities, the amount of each denomination being entered in a register maintained to show the receipts and issues to and from the store under double lock.

14. The treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of all descriptions of stamps in each local depôt. Except in Rangoon, Moulmein, Akyab, Bassein and Mandalay, sales to the public or to licensed vendors shall not be made direct from the stores under double lock, such sales being made by the *ex-officio* vendor from the supply entrusted to him for this purpose, to be kept by him under single lock, as prescribed in the following rules.

15. The stock to be made over to the *ex-officio* vendor to be kept by him under single lock should ordinarily be sufficient for the probable demand of one month. On a fixed date near the beginning of each month the *ex-officio* vendor shall prepare an indent for the quantity required for the month in a form showing the balance in his hands, an average month's consumption, and the quantity required. When this indent is approved by the officer in charge, who should examine the balance under single lock, and ascertain that the quantities shown agree with the quantities shown in the indent, he shall give out the quantity required from the store under double lock. The same procedure shall be followed if any stamps should be required at any intermediate date. Local Governments may reduce the period of one month mentioned in this rule to one week or any other period less than a month, if they

* For branch depôts the figures of the latest periodical return received at the local depôt showing details of stamp balances may be used for the purpose of calculating the total required for entry in each column.

consider this desirable with reference to the amount of the treasurer's security or for any other reason.

16. From the stock so made over to his charge and kept by him under single lock, the *ex-officio* vendor shall sell stamps to the public and to licensed vendors for cash. He shall maintain the single lock register in the form mentioned in the preceding paragraph in such language as the Local Government may direct, entering therein both in quantities and values the receipts from double lock, the daily sales and balance in his hands of each denomination at the end of each day. He shall pay daily into the Treasury the cash received by him for stamps sold, the amount realised on account of each of the four descriptions of stamps—namely, General, Court-fees, Postage, and Telegraph—being paid in separately. The account of the daily sales should be inspected and the correctness of the calculations shown therein checked every day by the officer in charge of the depôt.

₹50 and over may be sold direct from the stores under double lock to the public for cash by the officer in subordinate charge of the depôt. He shall keep in English an account of such sales in the same manner and form as that prescribed by Rule 16 for sales by the *ex-officio* vendor.

17. The rules regulating the grant of discount for the grant of licences to licensed vendors for the sale of General and Court-fee stamps vary in different provinces, and are prescribed by Local Governments, subject to the general rule that no change in the rates of discount shall be made without the previous sanction of the Governor General in Council.

18. Local Governments may direct that the sales to the public of General and Court-fee stamps by *ex-officio* vendors shall be limited to stamps of a value higher than a named amount, the sale to the public of stamps of lower value being left to licensed vendors.

19. Telegraph stamps shall be sold to the public for cash by the *ex-officio* vendors, provided that the quantity of stamps sold to one person at one time shall not be less in value than ₹5, and that the quantity sold shall not include less than one rupee worth of any particular denomination. On such sales no discount is allowed.

20. Telegraph Masters shall obtain supplies of Telegraph stamps from the local depôts subject to the same conditions in regard to the quantity supplied at one time as those of the preceding rule, and shall sell to the public Telegraph stamps of all descriptions and to any value. No discount is allowed to Telegraph Masters for the sale of stamps; but they are allowed permanent advances of Telegraph stamps without payment, the amount of the permanent advance being fixed by the Director-General of Telegraphs. When the permanent advance of Telegraph stamps has once been taken, subsequent issues to Telegraph Masters are made only on cash payment. But when the local depôt is closed for holidays of more than one day's duration, officers in charge of local depôts are authorized to issue Telegraph stamps to Telegraph Masters without payment in excess of the value of the permanent advance, these temporary advances being adjusted when treasury re-opens by the return of the stamps, or the payment of their value if sold.

21. Service postage stamps shall be sold for cash from local depôts to Government officials and to persons specially authorized to purchase and use service stamps on a written application. On such sale no discount is allowed.

22. Ordinary postage stamps shall be sold to the public for cash from local depôts, provided that the value sold to any person at one time shall not be less than ₹5, and shall not include any fraction of a rupee, and that embossed envelopes and post-cards shall be sold in complete packets only. No discount is allowed on such sales. Soldiers' envelopes are sold from certain selected local depôts only to Commanding Officers in complete packets, no discount being allowed.

23. The officer in charge of every post office, receiving office, tahsil, thana, and police-station, at which letters are received for despatch, and every person licensed under the rules framed under the Stamp Act, 1879, to sell General stamps, are required to keep a supply of ordinary postage stamps for sale to the public sufficient for the probable demands of one week. To such persons ordinary postage stamps, except soldiers' envelopes, are sold from local depôts for cash on the same conditions as to quantity as those prescribed in the preceding rule; and on such sales discount at the rate of quarter of an anna in the rupee is allowed.

A special extra commission of ¼ anna in the rupee has been sanctioned, with effect from 11th November 1892, on all sales of the large size registration envelope.

NOTE.—In the case of all stamped envelopes or postal wrappers, the discount or commission is calculated on the face value of the stamp.

24. The officers in charge of post offices, receiving offices, tahsils, thanas and police-stations at which letters are received for despatch, are also required to keep a supply of one-anna Revenue stamps for sale to the public. To such officers one-anna Revenue stamps are sold from local depôt on the same conditions as to quantity as those prescribed in Rule 22. On

Page 312, Appendix K—

In rule 24, last line, for "one-half anna" read "one anna."

(*9th List, 15-7-1901.*)

25. A District Officer may authorise the grant of discount at the rate of quarter of an anna in the rupee to any *bonâ fide* retail vendor of ordinary postage stamps, provided he is not employed in a Government Treasury. Such authority shall be in writing, and shall remain in force for one year. It may contain conditions in all or any of the following respects, namely, the maintenance of a sufficient supply of stamps of all or any specified denominations of postage stamps for retail sale; the sale of the stamps at one or more particular shops or places, and the prohibition of sales at other shops or places; and the days and hours of sale. The District Officer shall keep a register showing the name, residence, and occupation of every person to whom he grants such authority.

26. Superintendents and Inspectors of Post Offices within their respective jurisdictions, and any other officers of the Post Office authorised on the behalf by the Post Master General or Deputy Post Master General, are empowered to examine the stock of postage stamps kept by any of the persons required or authorised to keep postage stamps for sale to the public under Rules 23 and 25.

Branch Depôts

27. Every subordinate, branch, or tahsil treasury shall be a branch depôt for the sale of stamps of all descriptions. But in any case where the sale of stamps from such a branch depôt is insignificant, and equal facilities exist for the supply of stamps from a depôt in the same station as the branch depôt, the Local Government may direct the closing of the branch depôt.

28. The sub-treasurer, or such other officer as the Local Government may direct, shall be the *ex-officio* vendor of stamps at a branch depôt.

29. The officer in charge of the branch depôt shall obtain his supplies from the local depôt to which the branch depôt is subordinate, in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies, except that the indent and the stamps must be sent by post or messenger to and from the local depôt, and that the examination of the balance in hand and the comparison of the amounts shown with those shown in the indent shall be done by the officer in charge of the branch depôt. In cases where there is likely to be a distinct saving of cost or greater security of the stamps in transit, the Local Government may empower the Board of Revenue or other superior revenue authority to sanction the despatch of stamps direct from the central depôt to branch depôt such supplies being passed through the accounts of the local depôt and treated by the Superintendent of Stamps as supplies to the local depôts to which the branch depôts are subordinate.

The receipt and examination of stamps on arrival from a local, central or other depôt should be conducted in the manner laid down in rule 10.

The *ex-officio* vendor shall obtain his supplies from the officer in charge of the branch depôt in the same manner as the *ex-officio* vendor at the local depôt obtains his supplies from the officer in charge.

Returns to and by the Superintendents of Stamps and Accountants General.

33. On the last open day of September and March each year, the officer in charge of each local depôt will count, or have counted in his presence, the stamps in his depôt, both those under double lock and those under single lock, and will require the officers in charge of the branch depôts subordinate to him similarly to count the stamps in the branch depôt. He will attach to the monthly statements for September and March rendered to the Superintendent of Stamps, Calcutta, Madras or Bombay, or in the provinces noted in the margin, to the local Superintendent or Commissioner of Stamps or other officer named by the Local Government, a certificate in the following form :—

The North-Western Provinces and Oudh, Punjab, the Central Provinces, and Berar. (In the case of revenue adhesive stamps supplied to Berar from the central depôt at Madras, the monthly statements will continue to be submitted to the Superintendent of Stamps, Madras.)

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 18 , and found by actual calculation of numbers and values not less than 10 per cent. of the entries having been checked by me personally, that the value of each description is as stated in the margin.* Also, that I have received similar certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in their branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ 18 , of which the accounts are incorporated in the Head Treasury accounts, and that they have made a similar calculation of numbers and values, and that these certificates show the value of each description of stamps in all the branch depôts to be as stated in the margin.†

	R
* General . . .	
Court-fees . . .	
Telegraph . . .	
Postage . . .	

	R
† General . . .	
Court-fees . . .	
Telegraph . . .	
Postage . . .	

The total values of stamps in this depôt ... which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached. (If there is any difference, add " with the exception of the following differences" . . . . . the explanation of which is as follows.)

(*2nd List, 15-9-99.*)

I do hereby certify that I have personally examined and counted, or had counted in my presence, the stamps of all descriptions in store in this local depôt on the $\frac{\text{September}}{\text{March}}$ 18 , and found the value of each description to be as stated in margin.* Also, that I have received certificates from the officers in charge of the subordinate branch depôts that they have similarly counted the stamps in the branch depôts on the last day of the month of $\frac{\text{September}}{\text{March}}$ of which the accounts are incorporated in the Head Treasury accounts, and that these certificates show the value of each description of stamps to be as stated in the margin.†

	R
* General . . .	
Court-fees . . .	
Telegraph . . .	
Postage . . .	

	R
† General . . .	
Court-fees . . .	
Telegraph . . .	
Postage . . .	

"The total values of stamps in this depôt and the branch depôts, as found by the above certified examination, are therefore—

	R
General	
Court-fees (including stamps for copies)	
Telegraph	
Postage	

which amounts agree with the balances shown in the monthly statement for $\frac{\text{September}}{\text{March}}$ to which this certificate is attached. *If there is any difference, add* "with the exemption of the following differences :—

————————————————————————————————the

explanation of which is as follows:—

————————————————————————————————

34. Monthly statements showing the receipts and issues of each local depôt, including the transactions of the subordinate branch depôts, shall be prepared by the officer in charge of the local depôt, and forwarded in the first week of the succeeding month to the Superintendent of Stamps, Calcutta, Madras or Bombay, or the local Superintendent or Commissioner of Stamps or other officer specified in Rule 33, separate statements being prepared for General stamps Court-fee stamps, Telegraph stamps, and Postage stamps.

These statements shall show for each denomination of stamp the values of the balance in hand, at the beginning of each month, of the quantities received from the Superintendent of Stamps or other officer during the month, of the quantity sold during the month, and of the balance in hand at the end of month. The statements may be forwarded direct to the Superintendent of Stamps, Calcutta, Madras or Bombay, or the local Superintendent or Commissioner of Stamps, or through any officer named by the Local Government.

35. The statements shall be checked by the Superintendent of Stamps, Calcutta, Madras or Bombay, or by the local Superintendent or Commissioner of Stamps or other officer specified in Rule 33, by comparison with previous statements and the accounts of the central depôts, and shall be used by him to check indents and to watch the balances in the local depôts. If the monthly statements of transactions show that the balance of any kind of stamp in any local depôt is falling too low, the attention of the officer in charge should be called to the fact. To enable him to check the returns each local Superintendent or Commissioner of Stamps, or other officer specified in Rule 33, will be supplied by the Superintendent of Stamps, Calcutta or Bombay, with monthly statements showing the stamps issued to and returned by the local depôts subordinate to each.

36. Treasury officers and other officers in charge of local depôts shall forward to the local Accountant General or Comptroller such returns of the receipts and sales of stamps as the Comptroller General may direct, in the form of Plus and Minus Memoranda or otherwise.

37. Each Superintendent or Commissioner of Stamps, or other officer specified in Rule 33, shall send to the Accountant General or Comptroller such accounts of the transactions of the central and local depôts as the Comptroller General may prescribe.

38. They shall also every six months intimate to the Accountant-General or Comptroller for comparison with the amounts shown in the returns received from treasuries and other local depôts under Rule 36 the receipt of the certificates prescribed in Rule 33 and the amount of stock certified to be in balance in each local depôt.

39. The Comptroller General shall prescribe such rules as he considers necessary for the disposal of the account mentioned in the foregoing rules, and for the check of the receipts, issues and sales.

40. The Local Governments in Bengal, Madras and Bombay shall arrange for a peirodical verification by counting of the stock of stamps in the respective central depôts. The verification shall be carried out in the manner and form prescribed by the Comptroller General, to whom the result will be reported.

41. The Superintendent of Stamps, Calcutta, Madras and Bombay, shall forward every month to the Director General of the Post Office a statement showing the balances and receipts in the central depôt and the issues to each local depôt of postage stamps during the month. Each Superintendent or Commissioner of Stamps or other officer specified in Rule 38 shall also send monthly to the Comptroller of the Post Office a statement of the sales during the past month of the several denominations of postage stamps in the local and branch depôts subordinate to him. Each Accountant General or Comptroller will, with his monthly account current with the Examiner of Telegraph Accounts, forward a statement shewing the total realisations at each treasury from the sales of Telegraph stamps during the month.

APPENDIX KK.

(See Chapter 23, Art. 448 (*a*), Vol. I, C. A. C.)

Forest Officers' Provident Fund.

I.—The institution of a Provident Fund under the conditions specified in Rule II is sanctioned for the officers of the Imperial and Provincial Branches of the Forest Service.

NOTE.—Officers on the graded list of the Geological Survey Department are admitted to subscribe to the Fund.

II.—The conditions under which these officers will join the Fund are as follows:—

(1) The monthly deposit may be not less than 5 per cent. and not more than 10 per cent. on the salary (as defined in the Civil Service Regulations) of each depositor for the month. Arrear subscriptions of voluntary deposits are never allowed. Arrear subscriptions are permissible in the case of compulsory deposits, and their recovery will be enforced even though it may result in a recovery in excess of the limit of 10 per cent. of the salary from which it is actually made.

(2) In the case of officers in the Service on the 1st July 1896, and in the case of all members of the Provincial Branch of the Service who are not of European or Eurasian descent, the deposits will be voluntary and may be discontinued and renewed at the option of the depositor. But all officers joining the Imperial Branch of the Service and all European and Eurasian officers joining the Provincial Branch of the Service after the date given above, must contribute 5 per cent. of their salary to the Fund, and may contribute up to 10 per cent. of salary.

NOTE.—In the case of officers on the graded list of the Geological Survey Department subscription to the Fund will be voluntary for officers in the service on the 30th October 1896, but obligatory in the case of all officers joining after that date.

(3) An officer on leave of any kind may at his option subscribe any sum he pleases subject to a minimum of 5 per cent. on his leave allowances and maximum of 10 per cent. on the salary he would draw if on duty.

(4) Compound interest at 4 per cent. on such payments will be annually credited by Government to each officer subscribing. The Government may at any time, at its option, and without giving any right to withdrawal of subscriptions, reduce the rate of interest to any rate not less than half per cent. in excess of that at which it is raising rupee loans in India.

(5) The sum which will thus accumulate to the credit of an officer will be his absolute property to be handed over to him unconditionally on quitting the Service, or in the event of his death before retirement to his legal representatives. Government will not be bound by or recognise any assignment or trust executed or attempted to be credited by any officer during his lifetime, and will only make payments (1) during the lifetime of the officer on his own receipt; (2) after his death in accordance with Rule IX below.

(6) Receipts and payments will be made in rupees only.

III.—The deposits received under the foregoing resolution will be credited on the books of the Government to an account named "Forest Officers' Provident Fund." The administration of the Fund will rest with the Government of India in the Revenue and Agricultural Department. The Secretaries of the Fund will be the Accounts Officers of the Fund, that is, the Accountants General, Madras and Bombay, and the Comptroller, India Treasuries.

Administration of the Fund.

NOTE.—The Comptroller, India Treasuries, will be the Secretary of the Fund for all officers of the Geological Survey Department.

IV.—Deposits will be recovered by deduction from bills, except in the following cases in which they may be made in cash in India:—

Receipts of Deposits.

(1) When an officer draws his leave allowances out of India.

(2) When an officer is on leave without allowances.

(3) When an officer is in foreign service. This does not apply to officers serving in Berar.

Cash payments of subscriptions must be made by depositors by credit or remittance to their audit officers, or in the case of officers in foreign service by credit or remittance to the Account Officer to whom their contribution on account of leave and pension is payable.

V.—A depositor must, when paying his subscription, whether his subscriptions to the Fund are recovered by deduction from bills, or paid in cash, specify the number of his account which will be communicated to him by the Account Officer by whom his account is opened.

Withdrawals.

VI.—No withdrawals will ordinarily be allowed from the deposit until the depositor quits the service or dies. But on Local Governments or Administrations being satisfied that the pecuniary circumstances of a deposit are such that the indulgence is absolutely necessary, a deposit may be temporarily withdrawn under orders issued by the Local Governments or Administrations—

(i) to pay for the passage of the depositor going on leave out of India on medical certificate or returning after such absence ;

(ii) to pay for the passage of any member of the depositor's family coming from beyond the sea to join him, or going beyond the sea, sick, or from some urgent cause.

VII.—No payment of an amount to be withdrawn may be made except with the sanction, previously obtained, of the Accountant General, Madras or Bombay, for officers serving in those Presidencies, or of the Comptroller, India Treasuries, for all other officers.

NOTE.—In the case of officers of the Geological Survey Department the previous sanction of the Comptroller, India Treasuries, must be obtained before any amount can be withdrawn.

VIII.—Withdrawals under Rule VI will be recovered in twenty equal monthly instalments compulsorily deducted from salary in addition to contributions under Rule II, whenever full salary is drawn, until the whole is refunded. Such instalments may be paid in advance.

Deceased depositors.

IX.—The balances of deceased depositors will be paid according to Act V of 1873.

As regards deceased depositors, Act V of 1873 applies to those balances only which do not exceed R1,000. Balances in excess of R1,000 should be paid on production of probate, letters of administration, or a certificate under Act VII of 1889, unless otherwise ordered by the Local Government, which has a discretionary power to dispense with such evidence in cases where it is of opinion that to require it would cause hardship, and to dispense with it would involve no appreciable risk.

When repayment is made under section 4 of a deposit belonging to the estate of a depositor deceased, the list of deposits repaid must be supported by a certificate from the Secretary in Form A.

Form B is prescribed for the certificate under section 8 of Act V of 1873 (Savings Banks Act) required for proceedings regarding deceased depositor's estate.

X.—The Accountant Genaral, Madras or Bombay, will keep the accounts of officers serving in these Presidencies, and the Comptroller, India Treasuries, the accounts of all other officers.

NOTE.—The accounts of officers of the Geological Survey Department in whatever province they may be serving will be kept by the Comptroller, India Treasuries.

Interest.

XI.—Interest will be allowed for each calender month upon the minimum balance of the depositor's account between the close of the fourth day and the end of the month. In calculating interest under this rule the deposits received by deduction from salary will be considered as paid into the Fund on the 1st of the month succeeding that for which the salaries from which the deductions are made are due. The interest will be calculated monthly, but will not be added to principal until the end of the official year, except when the account is to be finally closed.

XI-A. As exceptions to the rule, that subscriptions realized by deduction from pay bills are to be considered for the purpose of calculating interest, as paid into the fund on the first of the month succeeding that for which the salaries from which the deductions are made are due—

(1) Deductions made from salaries paid in advance, owing to transfer or long leave out of India, are to be considered, in the case of the former as having been made on the date on which an officer is relieved of his duties, and in the case of the latter as having been made on the date on which the account office pays up an officer prior to embarkation ;

(2) Deductions from salaries paid in arrears in consequence of promotion given with retrospective effect should be considered as having been made on the first of the month in which the arrears are drawn.

In the case of reversions made with retrospective effect, the writeback of the amount originally recovered in conformity with the rules should be considered as having been made on the first of the month in which the recovery is effected.

Yearly advice to depositors.

XII.—As soon as possible after the close of each year, each depositor will receive a statement of his account with interest made up to 31st March. Depositors are required to satisfy themselves as to the correctness of these statements; and unless errors in them are brought to the notice of the officer rendering the account within one month from the date of their receipt, Government will not be responsible for any sums not thus acknowledged.

XIII.—Any depositor may, once in the official year but not oftener, receive, on application to the Accountant General, Madras or Bombay, for officers serving in these Presidencies, and Comptroller, India Treasuries, for all other officers, a copy of his account for the last official year and for so many months of the current year as may have been posted and agreed.

NOTE.—In the case of officers of the Geological Survey Department this account will be rendered by the Comptroller, India Treasuries.

Page 318—

Insert a new Appendix KL—

Police Officers' Provident Fund.

(See Chapter 28, Article 565B.)

1. *Preamble.*

I.—The institution of a Provident Fund under the conditions specified in Rule II is sanctioned for officers of the Police Department throughout India of or above the rank of Assistant District Superintendent.

2. *Qualifications.*

II.—The following officers will be

Page 318, Appendix KL—

Rule II—add a note—

NOTE.—In the case of native officers of the Department the subscriptions are

(*6th List, 15-*

...e date of

...e specially

...duction of

families are

...nted Service

Family Pension Fund, or in other suitable manner.

Note.—For the purposes of this rule the term "married officers" includes widowers with children, but excludes widowers without children. The latter are held to be "unmarried" for the purpose of Rule II (*c*).

(*c*) Officers at present in the service and now unmarried, on their marrying, except as provided in Rule II (*b*) above.

III.—Officers who are exempted from subscribing to the Fund under Rule II (*b*) shall be required to produce annually such evidence as shall satisfy the Local Government that the provision on account of which exemption is claimed is duly continued.

IV.—Officers already in the service, other than those required to subscribe under clauses (*b*) and (*c*) of Rule II, shall have the option of subscribing to the Fund. Inspectors on the A list in Burma, being eligible for promotion to be Assistant Superintendents, are allowed to subscribe to the Fund. Officers with whom subscription to the Fund is optional may also discontinue or renew their subscriptions at their option

Arrear subscriptions of voluntary deposits are never allowed. Arrear subscriptions are permissible in the case of compulsory deposits and their recovery will be enforced even though it may result in a recovery in excess of the limit of 10 per cent. of the salary from which it is actually made.

4. Benefits.

VII.—Compound interest at 4 per cent. on the payments made will be annually credited by Government to each officer subscribing. The Government may at any time, at its option, and without giving any right to withdrawal of subscriptions, reduce the rate of interest to any rate not less than half per cent. in excess of that at which it is raising rupee loans in India.

Interest.

VIII.—Interest will be allowed for each calendar month upon the minimum balance of the depositor's account between the close of the fourth day and the end of the month. In calculating interest under this rule the deposits received by deduction from salary will be considered as paid into the Fund on the 1st of the month succeeding that for which the salaries from which the deductions are made are due. The interest will be calculated monthly, but will not be added to principal until the end of the official year, except when the account is to be finally closed on account of the depositors dying or quitting the service. Interest will be allowed up to the end of the month in which the depositor dies, or which immediately precedes that in which he quits the service, whether the balance at credit is withdrawn before

Form A.

(Referred to in Rule IX.)

WHEREAS* at depositor No. in the Forest Officers' Provident Fund died on the day of 189 , leaving therein the sum of and Probate of† Will, or Letters of Administration of† effects or a Certificate under Act VII of 1889, has not been produced to me within three months from the time of† death, I do hereby certify, pursuant to Act V of 1873, that‡ of§ the‖ of the said deceased depositor has on before me proved† right to administer the effects of the said deceased, and I thereby direct the said sum of to be paid to** accordingly.¶

Dated this day of 189.

Secretary,

Forest Officers' Provident Fund.

*Name.
†His or her.
‡Name.
§Residence.
‖Here state relation to the deceased.
¶If security given, here write—*Security having been given by** for the due administration thereof.* But if no security is taken, this blank will not be filled up.
**Him or her.

Form B.

(Referred to in Rule IX.)

WHEREAS (*name, residence, occupation*)________ depositor No.______ in the Forest Officers' Provident Fund at________ is reported to have died on________ ________, and WHEREAS________ of________ setting forth that he has claimed Probate of the Will or Letters of Administration of the estate or certificate under Act VII of 1889 for facilitating the collection of debts on successions, etc., has applied to me for a certificate under Section 8 of Act V of 1873 (The Government Savings Banks Act, 1873), I HEREBY certify that the amount of the deposits belonging to the estate of the said________ is________

Dated this________189

Secretary,

Forest Officers' Provident Fund.

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Form 1.

(See Chapter 4, Art. 42, Vol. I, C. A. C.)

[On a quarter sheet of demy, lengthways.]

SALARY BILL.

Audit Number

District of	Head of Service.	*Voucher No.* of *list of payments for* 189 .

	Monthly rate.			Amount.		
Received for (*month or other period*)	R	a.	p.	R	a.	p.
My pay as						
Acting allowance as						
Local allowance as						
Fixed travelling allowance as						
Total claim .						
Add for Exchange Compensation Allowance at per cent.						
TOTAL .						
Less annuity deduction at 4 per cent. if a Covenanted Civil Servant . .						
Net claim . .						
Less Fund deductions, as detailed on reverse . R	0	0	0			
Income Tax on R 0 0 0						
Less abatement on R paid for insurance . 0 0 0						
	0	0	0	0	0	0
Net amount payable .						

Rupees

Dated at———— the 189 .

(Signature and Official designation) *Stamp.*

Pay Rupees

Treasury Officer.

Dated

The names of the funds, and a money column, would be printed on the reverse; also a note that the period for which the subscription was due should be specified when it differs from the period for which pay is drawn. The total of fund deductions should be signed.

Note also that the fund deductions of a Covenanted Civil Servant are taken upon his allowances before annuity deduction.

Form 2.

(See Chap. 4, Art. 49, Vol. I, C. A. C.)

[On foolscap size, both sides.]

District of	TRAVELLING ALLOWANCE BILL OF MR——— ———(OFFICE.)	Month of
	Head of Service chargeable.	*Voucher No.* *of list of payments for* *189* .

Date of journey.	ROUTE.		Purpose of journey.	Railway fare Single/Double class.	Passage money by sea or river steamer (for self and servants separately).	Distance travelled by road.	Days halted.	REMARKS.
	From	To.						

Columns continued to other side of page and the last three totalled; then form continued as follows:—

(Space for printing any certificates required to entitle to allowance.)

	R	*a.*	*p.*					
Railway fare . . .				Signature Office				Stamp. of officer who travelled.
Passage money . .								
—Miles by road at . .								
--Days' halt at . .								
Total .				Memo.				
Deduct Table money for ( ) days . .				Allotment for 189 -9 . Expenditure including this Bill.				Passed (date).
Double/Single P. T. A. for days (C. S. R., Art. 1147/1148.)								*District Officer.*
Net claim				Balance .				Countersigned (*date*).

Rupees

Date *Controlling Officer.*

Pay Rupees

Dated *Treasury Officer.*

Form 3.

(See Chapter 5, Art. 55, Vol. I, C. A. C.)

(To be printed breadthways on foolscap size.)

Detailed Statement of the Permanent Establishment of the as it stood on 1st April 1889.

Government Orders creating post.	Present Incumbent: Date of		Name of section and post.	Date of Incumbent's birth (as near as possible).	Name of incumbent.	Pay of post.		Pay of present incumbent and total of each section.
	Appointment to present post.	Promotion to present pay.				Minimum.	Maximum.	
G. I., H. D., 1096, 17th February 1860.			MUNDIAHOO TAHSIL.		Brought forward . .	...	...	1,894
G. I., H. D., 1109, dated 7th April 1871.	7th March 1870	7th March 1874	Deputy Tahsildar . .	Sept. 1847	Lala Luchman Dass . Acting Tahsildar Ghiswa.	75	100	80
	1st Feb. 1875	......	,, ,, (Acting) .		Ganpat Tiwari (Acting).			
	11th June 1859	......	Kanungo, Pargana Mundiahoo.	Apl. 12, 1834	Ajoodhia Pershad . .	...	...	40
	6th Nov. 1873	......	,, Tupah Barsati	1842	Bunwari Lall . . .	...	...	25
	18th Aug. 1858	......	,, ,, Gopalpur.	1834	Bisesur Dial . . .	...	...	30
	3rd June 1874	......	Tahvildar . . .	Feb. 1837	Baboo Ram . . .	...	...	15
	7th Sept. 1870	......	Departmental Clerk .	Jan. 22, 1840	Abdul Huq . . .	...	...	25
	6th June 1874	......	,, ,, .	1851	Ramgopal Misr . .	...	...	20
	1st Oct. 1860	......	Revenue peon . .	1840	Rama Gobind . . .	...	...	7
	16th Nov. 1871	......	,, ,, . .	1842	Gungaram . . .	...	...	6
			GHISWA TAHSIL					2,142

At foot of the return should be detailed all items of establishment sanctioned, but not yet incurred.

The date of Government order first given is that of the last general revision of the revenue establishment of the district, but the tahsil named was transferred from another district, of which the establishments were revised at a different date. In the Collector's office (which is not shown in this sample), too, there have been two changes since the general revision; an additional clerk has been sanctioned, and the treasurer's pay has been raised; the orders will be quoted against each of the two appointments, but when a new general revision shall have taken place, only the number and date of the order confirming it need be cited.

A personal allowance should be stated on a separate line immediately below the pay of the officer who received it, the Government orders sanctioning it being quoted in the first column.

The rule about entry of Government orders may be stated generally thus; the general order is to be entered once only, any other order will be entered against every entry which it supports.

Further instructions for filling up the form are contained in Article 55.

Form 4.

[See Chap. 5, Art. 55(i), Vol. I, C. A. C.]

Detailed Statement of new Names, Leave, &c.

New names of non-gazetted officers.	From what Office and on what date transferred, or with what bill the health and age certificate was furnished.	Names of non-gazetted Officers which were in Form 3 of previous year, but are now omitted.	From what date ceased to be borne on the establishment, and why.	Non-gazetted Officers who have been on other than privilege or casual leave, or under suspension, during the year.	Description and period of leave or suspension from and to what date. [NOTE.—In cases of supension, state whether the suspension period will count towards pension, C. S. R., 459.]

N.B.—This form should either accompany Form 3 or be printed at foot of that form.

Form 5.

(See Chapter 5, Art 57, Vol. I, C. A. C.)

[To be printed on open foolscap.]

Statement of Proposition for Revision of Establishment.

Order sanctioning present establishment. Government of Department.		Office to which the proposition refers.	NATURE OF CHARGE.												PROPOSITION.						Grounds of Proposition.	Local Government's recommendation.	ORDERS OF THE GOVERNMENT OF INDIA.		
			Present Scale.						Proposed Scale.						Permanent.		Temporary.						Home Department.	Financial Department.	
			No	Designation.	Pay.			Average cost.	No.	Designation.	Pay.			Average cost.	Increase per month.	Decrease per month.	Increase per month.		Decrease per month.						
No.	Date.				Minimum.	Increment.	Maximum.				Minimum.	Increment.	Maximum.		Amount.	Amount.	Period.	Amount.	Period.	Amount.			Remarks.	Remarks.	Orders.
					*	*	*	*			*	*	*	*	*	*		*		*					

* Money columns.

If Local Government is competent to sanction, its order will be written across these four columns.

Form 6.

[See Chap. 5, Art, 58, Vol. I, C. A. C.]

[To be printed on foolscap.]

Detailed Pay Bill of Permanent Establishment of the for the month of March 1889.

Name of Section and of Incumbent.	Name of post.	Pay, acting and leave allowance claimed (separately).	Pay, acting or leave allowance held over for future payment.	Fines.	Net charge for each Section.	Fund deductions.	Income Tax.
		R a. p.	R a. p.	R a. p.	R a. p.	R a. p.	R a. p.
Brought forward .	...	2,061 7 3	...	7 6 0	2,054 1 3	61 4 9	5 5 0
MUNDIAHOO TAHSIL. Lala Luchman Das . .	Deputy Tehsildar.	(On deputation as Acting Tahsildar, Ghiswa).	...	...	...	...	...
Gunpat Tewari . . .	Head Clerk D. C.'s Office, Acting	Pay 40 0 0 Acting	...	..	...	...	1 1 8
							...
							1 8
							1 0
TOTAL.	...	2,667 7 9	28 8 9	10 2 0	2,628 13 0	61 4 9	7 7 8
Deduct undisbursed pay refunded, as detailed below, R15; fund deductions R61-4-9, income tax R7-7-8, and recoveries ordered by Accountant General in letter No. , dated (on objection statement for) *nil*.					83 12 5	...	...
Net sum required for payment . . . . . . Rupees two thousand five hundred and forty five, and pies seven only.					2,545 0 7	...	...

Page 328, Form 6—

Cancel the correction introduced by the 6th list of c[illegible]tions.

(*7th List, 15-12-190*

A. F. COX,

Comptroller Gen[illegible]

* 28 days at R15.

† The total of each section should be entered in red ink.

Received contents: also certified that I have satisfied myself that all salaries included in bills drawn in the month of 189 , (the last preceding month) with the exception of those detailed below (of which the total has been refunded by deduction from this bill), have been disbursed to the proper persons, and that their receipts have been taken in acquittance rolls filed in my office, with receipt stamp duly cancelled for every payment in excess of R20.

Certified that no person in superior service on this establishment has been absent either on deputation or suspension or with or without leave (except on casual leave) during the month of ; and further, that all appointments and promotions, temporary, or permanent, have been recorded in the service books of the persons concerned under my initials.

N.B.—When a leave statement accompanies the bill the words from "no person" to "further that" should be struck out.

Dated 1st April 1889. ________ { Signature and designation of Head of Office.

Pay (R2,545-0-7) Rupees Two thousand Five hundred and Forty-five, and pies seven only.

Examined and entered ________

Treasury Accountant.

Dated 1st April 1889. *Treasury Officer.*

[*Continued on next page*].

Form 6—continued.

Detail of Pay of Absentees refunded.

Section of Establishment.	Name.	Period.	Amount.
			R *a.* *p.*
Mundiahoo Tahsil	Baboo Ram .	February 1889	15 0 0

NOTE.—In establishments in which progressive salaries are numerous, the form of periodical increment certificate, Form No. 8, may, with advantage, be printed on the last page of the pay bill. It may also be found convenient in large establishments to have the form of leave statement printed on the pay bill.

Form 7.

[See Chapter 5, Art. 60, Volume I, C. A. C.]

Leave Statement.

Name and Designation (substantive) of Absentee.	Pay of absentee (rate per mensem).			Leave Granted.				Leave allowance.		Name and Designation (substantive) of every person acting by reason of the absence.	Actual substantive pay of acting officer.	Acting allowance, monthly rate.	Total of columns 9 and 13 for each absence.	Remarks.
	Maximum.	Minimum.	Actual.	Kind.*	Amount.	Date of beginning of Leave.	Date of return (to be filled in when he returns).	Rate per mensem.	Amount for days of actual absence during current month.					
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
														*"Kind." The entry in column 5 should be one of the following:— Medical ... ... Article 369 } Carry half pay† up Private affairs ... „ 370 } to certain limits Furlough ... ... „ 371 } of time. Privilege ... ... „ 297 Full salary.† Without allowances „ 372 No pay. Subsidiary ... ... „ 378 See Part III. Examination ... „ 317 See Part III. † Restricted, however, to amount available, if the officer's pay is less than R100; that is, column 14 must not exceed column 4.

Certified that no leave has been granted until by reference to the applicant's Service-book and to Part III, Civil Service Regulations, I had satisfied myself that it was admissible; and that all grants of leave, and departures on, and returns from, leave, all periods of suspension or deputation, and all appointments and promotions, temporary or permanent, have been recorded in the Service-books of the persons concerned under my initials.

A. B. (absent on Furlough for the first time) has during his service for ten years immediately preceding the date on which he availed himself of Furlough, been employed—

(1) in an office paid from the General or Provincial Revenues, from the ——— to the ———, during which he drew an aggregate salary of R ———

(2) in an office paid from a Local Fund, from the ——— to the ———, during which he drew an aggregate salary of R ———

A. B.'s allowances during the Furlough are to be charged to—

Imperial or Provincial Revenue ... ... R ——— a month.

the Local Fund ... ... „ ——— „

A. C. (absent on Privilege Leave) has during a period of duty without interruption (immediately preceding the date on which he availed himself of Leave) eleven times as long as the Leave, been employed—

(1) in an office paid from the Imperial or Provincial Revenues from the ——— to the ———, during which he drew an aggregate salary of R ———

(2) in an office paid from a Local Fund, from the ——— to the ———, during which he drew an aggregate salary of R ———

A. C.'s allowances during the Privilege Leave are to be charged to—

Imperial Revenues ... ... R ——— a month.

the Local Fund ... ... „ ——— „

Head of Office.

Dated

Notes—(1) The duty of signing this certificate may be delegated by the head of a department or a Secretary to Government to the Chief Assistant or Registrar of his office.

(2) When no member of an establishment in Superior Service has been absent on leave or deputation or suspension during the month, the following declaration, in lieu of Leave statement, should be appended to the bill:—

["Certified that no person in Superior Service on this establishment has been absent, either on deputation or suspension, or with or without leave (except on casual leave) during the month of ; and further, that all appointments and promotions, temporary or permanent, have been recorded in the Service-books of the persons concerned under my initials."]

Head of Office.

Form 8.

See Chapter 5, Art. 62, Vol. I, C. A. C.)

[*Periodical Increment Certificate.*]

Certified that the officers named below are allowed the sanctioned periodical increments from the dates cited in column 8 for approved service :—
(1) Having been the incumbent of the appointments specified for not less than—year from the date in column 7 after deducting periods of suspension for misconduct and of absence on leave without pay.
(2) Being entitled to the increments as shown in the explanatory memo. attached.

Name of Incumbent.	Whether substantive or acting.	Appointment.		Rate of Increment.		Date of last increment (or of appointment to post).	Date of present increment.	Pay after present increment.	Suspended for Misconduct.		Leave without Allowances.	
		Maximum.	Minimum.	Annual.	Biennial.				From	To	From	To
1	2	3	4	5	6	7	8	9	10	11	12	13

N.B.—The figure (1) or (2) should be placed against each name according as the reason (1) or (2) applies. The explanatory memo. should be submitted in any case in which an increment is given otherwise than for continuous service of the prescribed period.

Head of Office.

Form 9.

(See Chapter 5, Art. 68, Vol. I, C. A. C.)

* CERTIFICATES.

1. Certified that I have satisfied myself that the amounts included in bills drawn in the month of 189 (the last preceding month) have been disbursed to the officers therein named and their receipts taken in the Acquittance Roll.

Also that the allowances drawn for non-gazetted ministerial or menial officers for journeys by road or boat do not exceed their actual travelling expenses, and that under my orders and to my knowledge they/he travelled by † ____________ (Article 1170 (ii), C. S. R.)

Also that it was necessary for the officers for whom halting allowance at head-quarters is drawn to keep up the whole or part of their camp equipage during such halt, and that the expense incurred on this account was not less than the halting allowance drawn (Article 1164, C. S. R.)

(Head of Office.)

Passed for R ____________

Date ____________ *189* .

(Controlling Officer.)

Pay Rupees (in words and figures) ____________

‡ From ____________ Sub-Treasury.

Examined and entered.

Accountant. *Treasury Officer.*

Date ____________ *189* .

Sub-Treasury Officer.

Incorporated in the District Accounts on ____________

Accountant.

* Clause 2 should be scored out with a pen when no mileage is claimed under Article 1170 (ii), Civil Service Regulations, and clause 3 when there is no claim under Article 1164.

† Here state conveyance used.

‡ To be filled up when payable from a Sub-Treasury.

Form 9—*contd.*—*Travelling Allowance Bill of the Establishment of* ________ *for the month of* ________ *189* .

Name. 1	Designation. 2	Maximum Pay of the Appointment.	Dates (and hours, when necessary) of journeys and halts. 4		Route. 5		Purpose of journey. 6	Kind of journey, *i.e.*, by Road, Boat, Steamer or Rail (Mail or ordinary). 7	No. of Miles. 8	Allowances claimed.														Total of each line. 13	REMARKS. 14
										Mileage by Road or Boat or Actual Expenses. 9		Daily Allowance. 10			Railway fare. 11		Steamer Fare and Table money. 12								
																			Servants.		Table money.				
			From	To	From	To				Rate.	Amount.	No. of Days.	Rate.	Amount.	Class single or double.	Amount.	Class.	Amount.	No.	Amount.	No. of Days	Amount.			
										Total.															

________ }
________ 189 . }

(In words)

Contents received,

(*Head of Office.*)

Form 9—*concluded.*

Instructions for preparing Travelling allowance bills.

1. Journeys of different kinds, and journeys and halts should not be entered on the same line. Only one kind of allowance should, therefore, be filled in on the same line and its amount carried out separately into the last money column.
2. Hours of journey should be mentioned only—
   (1) When for an absence from head-quarters of not more than two consecutive days, daily allowance is claimed for two days.
   (2) When mileage or actual expenses in lieu thereof are claimed.
   (3) When both railway or steamer fare and daily allowance are claimed in respect of a journey by rail or steamer immediately preceded or followed by a journey by road or by a halt.
3. Number of miles travelled should be entered in all cases of journeys by road or by boat.
4. The daily allowance of an officer acting in an appointment should be calculated on the pay or maximum pay of the appointment. (In the column "Pay" the full sanctioned pay of an appointment officiated in should be shown, but in the column "Designation" the word 'acting' should be entered against officers who are officiating in appointments.)
5. Permanent travelling, conveyance and horse allowances should be drawn along with the pay of the officer and not on Travelling Allowance bills.
6. Fractions of a mile in the total for each person should not be charged for.
7. When the first item of travelling allowance to any officer is a halt, the date of commencement of that halt should be stated in the remarks column.

Scale of daily allowance admissible to non-gazetted officers not included in Appendix 25 of C. S. R.

				Daily Allowance.		
On pay exceeding R275 but not exceeding			R. 500...R.	3	0	0
Do.	,, 250	do.	,, 275...,,	2	12	0
Do.	,, 225	do.	,, 250...,,	2	8	0
Do.	,, 200	do.	,, 225...,,	2	4	0
Do.	,, 175	do.	,, 200...,,	2	0	0
Do.	,, 150	do.	,, 175...,,	1	12	0
Do.	,, 125	do.	,, 150...,,	1	8	0
Do.	,, 100	do.	,, 125...,,	1	4	0
Do.	,, 87½	do.	,, 100...,,	1	0	0
Do.	,, 75	do.	,, 87½ ,,	0	14	0
Do.	,, 62½	do.	,, 75...,,	0	12	0
Do.	,, 50	do.	,, 62½ ,,	0	10	0
Do.	,, 37½	do.	,, 50...,,	0	8	0
Do.	,, 25	do.	,, 37½ ,,	0	6	0
Do.	,, 10	do.	,, 25...,,	0	6	0
				In the Bombay Presidency, and		
				0	4	0
				elsewhere		

Scale for Inferior Servants—

On pay exceeding R8 . . . ,,	0	2	0
,, of R8 or less . . . . ,,	0	1	0

Detail of actual Expenses :—

Form 10.

(See Chapter 6, Art. 80, Vol. I, C. A. C.)

[To be printed on open royal.]

Register of Contingent Charges of the *Department of the* *District, 189 -9* .

Left-hand page.

Date.	To whom paid.	No. of Sub-voucher. Contingent abstract.	Detailed Heads of Budget.											
			Sub-divisions of detailed heads as may be convenient. If the grant be not ordinarily allotted among the sub-divisions of a detailed head, they should be linked by a brace and the amount placed below. Each of these spaces represents a money column.											
	Budget grant for each head.													

Right-hand page.

Detailed Heads.			Unusual charges.		Total of each contingent abstract.	Total of each month's bill	Date of detailed bill.	Date of admission with initials.	Remarks.
Sub-divisions of detailed heads.			Description.	Amount.					

Form 11.

(See Chapter 6, Art. 88, Vol. I, C. A. C.)

[To be printed on foolscap.]

NOT PAYABLE AT THE TREASURY.

Government of	Bill of contingent charges of	Month 189 .
*Head of service.		Nos. of vouchers.
Nos. of sub-vouchers.	Description of charge, and date of authority (where special sanction is necessary).	Amount.
	The abstract contingent bill will contain the same detail of sub-vouchers and description of charge. The heading will state, instead of the above, the fact that a detailed bill is to be sent for countersignature on a named date. The memorandum at foot of this form also will be omitted.*	
	TOTAL R . (*words*).	

Drawn on abstract bill No. date	R	
Ditto	,,	
Ditto	,,	
Ditto	,,	
Add amount of disallowance refunded	,,	
Total of contingent bill	. R	

	R	a.	p.
Allotment of 189	0	0	0
Expenditure, including this bill	0	0	0
Amount of work bills annexed	0	0	0
Balance available	0	0	0

Signature }
Office } of disbursing officer
Date

Disallowed from sub-vouchers No.

Ditto

Ditto

Passed for R

Signature }
Office } of countersigning officer.
Date

Form 12.

(See Chapter 6, Art. 89, Vol. I. C. A.-C.)

DISTRICT OF	DETAILED BILL OF CONTINGENT CHARGES OF FOR THE MONTH OF 189 HEAD OF SERVICE—

Number of sub-voucher.	Description of charge and number and date of authority for all charges requiring special sanction.	Amount.		
	Total (in words)			

I CERTIFY that the expenditure charged in this bill could not, with due regard to the interests of the public service, be avoided. I have satisfied myself that the charges entered in this bill have been really paid, with the exceptions noted below, which exceed the balance of the permanent advance, and will be paid on receipt of the money drawn on this bill. Vouchers for all sums above R10 in amount, and for all sums paid for postage stamps and telegrams, are attached to this bill, save those noted below, which will be forwarded as soon as the amounts have been paid. I have, as far as possible, obtained vouchers for other sums, and am responsible that they have been so destroyed that they cannot be used again.

Received contents.

	Allotment for current year .						
Signature and designation of Drawing Officer.	Expenditure including this bill Amount of work bills annexed						
	Balance available .						

Pay Rs.

Exd. *Accountant* } (Date) *Treasury Officer.*

Form 13.

(See Chapter 7, Art. 99, Vol. I, C. A. C.)

DISTRICT OF

REFUNDS OF REVENUE.

Voucher No. *of*

List of payment

for *189* .

Head of service chargeable.

1.—REFUNDS AND DRAWBACKS.

In whose name credited.	On what account received.	Amount realised.	Date of payment into Treasury.	Amount in which included and head to which credited.	Treasury Officer's signature in token of verification of Treasury credit.	Name of Payee.	Amount to be refunded.	Reasons and authority for refund.	Certificate of Departmental note of refund.
1	2	3	4	5	6	7	8	9	10
								Reasons *Authority* Sanctioned Controlling Officer or —'s No. dated	This order of refund has been registered and noted against the original receipt entry in the Departmental account under my initials, and previous order for refund of the same sum has not been issued. Signature——— Designation——— Date

Received Payment.
Claimant's signature.

Passed for payment.

Magistrate or other officer.

*The*__________*189* .

*Pay Rupees*__________( ) *only.*

Examined *Accountant.* *Officer in charge of Treasury.*

In cases where refunds of fines are permitted to be made direct from Treasuries or Sub-treasuries other than whose at which they were credited, the entry in Column 5 should include the name of the treasury or sub-treasury in which amount was credited, and Column 6 should be filled up by the Treasury Officer at the head-quarters (not Sub) Treasury.

Form 13 A.

(*Vide* Chapter 7, Article 110, Vol. I, C. A. C.)

Cash Book of the __________ *Mission for the month of* __________ *189* .

Receipts.				Payments.					
Date.	Particulars.	From whom or what Treasury received.	Amount.	Date.	Consecutive No. of vouchers.	Particulars.	Numbers indicating classification of charges in Class II.	Amount.	Remarks.
	Opening balance from previous month.	......	R a. p. 907 6 9	3rd April .	1	Pay of Office Establishment for March 189 .	......	R a. p. 500 12 4	
2nd April .	Received advance for political expenditure sanctioned in Finance and Commerce Department, No. , dated.	Peshawar Treasury.	25,000 0 0	,, ,, .	2	Salary of Captain, Officer-in-charge	......	904 6 9	
				,, ,, .	3	Hire of camels employed in March 189	II. 8	5,010 5 6	
5th ,, .	Recovered from A. B. C. for hire of camel supplied to officers, etc.	A. B. C. . .	1,000 0 0	,, ,, .	4	Secret Service	II. 12	500 0 0	
					5	Wages of guides employed .	II. 15	150 0 0	
6th ,, .	Recovery of advance made to X.Y.Z. clerk when starting with the Mission.	X. Y. . .	50 0 0	9th ,, .	6	Construction of boundary pillars at	II. 19	300 0 9	
					7	Purchase of blankets or postins for	II. 7	15 7 0	
15th ,, .	Sale-proceeds of unserviceable stores.	Officer in charge of Mission.	100 0 0	15th ,, .	8	Cost of telegrams and postage .	II. 17	50 0 0	
16th ,, .	Receipts on account of rations supplied to escorts.	Chief Commissariat Officer, Quetta.	376 0 0	20th ,, .	9	Compensation to Darpakhel villages for loss of life.	II. 10(b)	1,200 0 0	
				26th ,, .	10	Compensation for damages to the Torikhel shrine.	II. 10(b)	200 0 0	
18th ,, .	Recovery on account of charges overdrawn in Voucher No for	Officer in charge of Mission.	5 0 0	,, ,, .					
				26th ,, .	11	Purchase of an Arab for presentation to	II. 4	3,000 0 0	
				,, ,, .	12	Roza to the Duri Maliks . .	II. 14	300 0 0	
						Closing balance .		16,307 6 5	
		Total .	27,438 6 9	30th ,, .		Total .		27,438 6 9	

Form 13B.

(*Vide* Chapter 7, Article 110, Vol. I, C. A. C.)

Statement.

Date of purchase.	Voucher number in which charged.	Number of articles.	Description.	Price.	Disposal and date.

Form 14.

(*Vide* Chapter 8, Art. 126, Vol. I, C. A. C.)

Estimate of Loans proposed to be made and of expected recoveries by for the year 189 -9 .

	Advances to cultivators under various Acts, such as Land Improvement Loans Act and Agriculturists' Loans Act.	Advances under other special laws.	Loans to landholders, etc. apart from provisions of law.	Loans to public Corporations, other than Presidency Corporation.	TOTAL.
(*a*) Balance outstanding March 31st last . . .					
(*b*) Advances estimated to be made during current year *					
(*c*) TOTAL .					
(*d*) Deduct repayments anticipated *					
(*e*) Balance outstanding March 31st next . . .					
(*f*) Advances estimated to be made next year* . .					
(*g*) TOTAL .					
(*h*) Deduct repayments anticipated *					
(*k*) Balance outstanding end of next year . . .					

* Details of these should be given separately in any case where a single advance or loan exceeds R25,000.

The excess of (*e*) over (*a*) must not exceed the amount placed by the Government of India at credit of the Loan and Advance Account during the current year. The excess of (*k*) over (*e*) is the amount for which a further credit is asked for from the Government of India during the ensuing year.

Form 15.

[Octavo size.]

(See Chapter 8, Art. 138, Vol. I, C. A. C.)

*Pay Certificate of the I. G. S.*____________________

To all Treasury Officers.

The Commander of the I. M. S.____________________ is entitled to a sum not exceeding Rupees ____________________ monthly on account of the pay of the officers and crew and the ordinary contingent expenses of the vessel, and he is hereby authorised to receive this amount if due, or such smaller sum as may have accrued since date of last payment or advance.

OFFICE OF EXAMINER OF MARINE ACCTS.,
*Dated*______________ *18*________.

____

Examiner of Marine Accounts.

Date.	Amount of advance.			For what period.	Name of Treasury.	Signature of Treasury Officer.	Remarks.
	R	*a.*	*p.*				

M. F. No. 2.

Form 16.

(See Chapter 8, Art. 138, Vol. I, C. A. C.)

REQUISITION AND RECEIPT FOR MONEY.

Her Majesty's I. M. S. ____________ *at* ____________

____________ *of* ____________ *189* .

Requisition for money wanted for the service of the above ship :—

Balance of money on hand.			Amount required.			For what Service.
R	a.	p.	R	a	p.	To pay*

____________ *Clerk.*

Approved, the above sum being required for the service stated.

____________ *Commander.*

To ____________

Received this ________ day of ________ 189 , from the ____________ the sum of ________ Rupees ________ annas and ________ pies, as per requisition above written.

R ____________

____

Witness ____________ *Commander.*

* The service for which the money is required is to be here stated, and proper vouchers are to be made out before the money is drawn, to enable the Captain to satisfy himself, before approving the requisition, that the amount drawn in any case is not more than is required for the service it is drawn for.

Form 17.

(See Chap. 10, Art. 158, Vol. I, C. A. C.)

Form of statement to accompany all applications for sanction to expenditure not provided for in Budget.

Expenditure proposed to be provided for:—
R
of (a)

on account { Major head / Minor head / Sub-head / Detailed head

Amount proposed to be spent during current year . . . . R
Amount proposed to be spent during future years . . . . R

Proposed re-appropriation for current year.

1	2	3	4
Heads of estimate affected by the proposal. (b)	Actual expenditure up to date of the proposal (*viz.*,).	Amounts as in the estimate passed by Government.	Amounts as they will stand after re-appropriation.
(1) Heads under which the proposed expenditure will fall.			
TOTAL .			
(2) Heads under which it is proposed to reduce the grants.			
TOTAL .			

(a) Here enter full description, mentioning the Department, or Office, or Officer concerned.

(b) The same detail must be shown as in the printed estimates of the Government (or the sanctioned estimate), as the re-appropriation has to be effected by transfer of the figures shown therein.

NOTE.—Any further explanations should be given on reverse, where also if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

NOTE.—When the application is submitted for the sanction of a Local Government, the form may be modified in any way the Local Government thinks fit, provided that the Local Government indicates distinctly in the orders issued that the new expenditure is to be met by re-appropriation from anticipated savings under the same or another major head.

NOTE.—The estimates referred to are the Budget and not the Revised estimates. The Revised estimates must never be referred to in these applications.

Form 18.

[Foolscap size.]

(See Chap. 11, Art. 165, Vol. I, C. A. C.)

Particulars of Investment forwarded for safe custody to

Official designation of officer.	Fund, person, or trust in whose behalf the investment is held.	Particulars of Notes.				To what date interest has been paid.	Remarks.
		No.	Per cent.	Loan of	Amount.		

Form 19.

(See Chapter 11, Article 171, Vol. I, Civil Account Code.)

List of Government Promissory Notes in the custody of on the 31st December 189 deposited under Article 164, Vol. I, Civil Account Code.

Serial No.	Name of person or Fund in whose behalf held.	Amount of Investment.									Name of officer to whom interest is sent.
		3½ per cent. of 1842-43.	3½ per cent. of 1853-54.	3½ per cent. of 1854-55.	3½ per cent. of 1865.	3½ per cent. of 1879.	3½ per cent. of 1893-94.			Total.	

Form 20.

(See Chapter 13, Art. 178 (a), Vol. I, C. A. C.)

A

*Place*__________

*No.*__________

*Date*__________189 .

Payment of interest on the following Government Promissory Notes is this day transferred to the Bank of Bombay/Madras. The enfacement on the Notes has been altered and advice sent to the Secretary and Treasurer of the Bank and to the Public Debt Office, Calcutta. Interest on the Notes has been paid in this Treasury up to__________ 189 .

Treasury Officer.

Z 2

P. T. O.

B

*Place*__________

*No.*__________

*Date*__________189 .

To THE SECRETARY AND TREASURER, BANK OF BOMBAY/MADRAS.

SIR,

I have the honour to inform you that on the application of the holder__________ I have this day transferred to you the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to__________ __________189 .

I have the honour to be,
SIR,
Your obdt. Servant,

Treasury Officer.

P. T. O.

C

*Place*__________

*No.*__________

*Date*__________189 .

To THE SECRETARY AND TREASURER, BANK OF BENGAL,
PUBLIC DEBT OFFICE,
CALCUTTA.

SIR,

I have the honour to inform you that on the application of the holder__________ __________

I have this day transferred to the Bank of Bombay/Madras the payment of the interest on the following Government Promissory Notes. I have paid the interest on these Notes up to __________189 .

I have the honour to be,
SIR,
Your obdt. Servant,

Treasury Officer.

P. T. O.

Form 20 (Reverse).

PARTICULARS OF THE NOTES.

No.	Loan		Amount.
	Per cent.	Year.	
			R

PARTICULARS OF THE NOTES.

No.	Loan		Amount.
	Per cent.	Year.	
			R

PARTICULARS OF THE NOTES.

No.	Loan		Amount.
	Per cent.	Year.	
			R

Form 21.

(See Chap. 13, Art. 179, Vol. I, C. A. C.)

Register of Notes of the per cent. Loan of , dated interest on which is payable at

Number of the Note.	Amount.	Date up to which interest was last paid.	Number and date of letter authorizing payment of interest.	Remarks.
				Here should be entered particulars of letters cancelling payment of interest on any notes.

Form 22.

(See Chapter 13, Art. 199A, Vol. I, C. A. C.)

Receipt for interest on Government Promissory Notes.

PER CENT. LOAN OF

Received from the Government Treasury at ____________ interest due on Promissory Notes as follows :—

No. of Note. *N.B.*—If the number is in a fractional form, the upper No. only need be quoted.	Amount of each Note.	Amount of half-yearly interest.			For how many half-years interest is due.	Total amount due.			Date up to which interest is due.	Name of holder of Note.
	R	R	*a.*	*p.*		R	*a.*	*p.*		
					TOTAL .					
					Deduct Income Tax at—pies .					
					Net amount payable .					

Total received (in words)
Pay R

Signature ____________

(State whether holder, or holder's attorney or administrator.) ____________

Accountant. *Treasury Officer.*

(NOTE.—When any exemption from Income Tax is allowed or the lower rate of tax is levied, the Treasury Officer should note here that the certificate prescribed in Chapter 3, Art. 40, C. A. Code, has been produced.)

Form 23.

(See Chap. 13, Art. 197, Vol. I, C. A. C.)

Exempt from Stamp duty.

Public Debt Office / *Treasury.* (   ),

*Date*____________________*189* .

I/We, the undersigned [   ]

hereby authorise [   ]

* of the joint holders of the Government Promissory Note , of which the particulars are given at foot, to give a discharge in my/our name for all interest due or to accrue due on the said note or on any renewals of the same note , and I/We hereby request that henceforth all warrants for interest on the same Promissory Note or on any renewals thereof may be issued in his/their name alone.

* Here enter "one," "two," "three," etc., as the case may be.

This authority will, in the case of two or more signatories, be binding on the survivor or survivors of us until formally revoked.

No. of Note.	Loan.	Amount of Note.	HOLDERS.
			(Full names and addresses and occupation.)

Signatures and Addresses of Witnesses. } *Signatures.*

1.—The execution to be attested by two credible witnesses, one of whom should, if possible, be either a Banker, Clergyman or Magistrate.

2.—If executed by a married female European, her husband's signature must be affixed under her own, unless the parties were married subsequently to 1st January 1866, in which case the marriage certificate should be forwarded to this office for registry; but if executed by a spinster or widow, this must be stated after her signature. If by a Native female, the execution must be verified before a Magistrate or local Registrar or Treasury Officer.

These instructions must be strictly attended to.

Form 24.

(See Chap. 13, Art. 199B, Vol. I, C. A. C.)

Register of Payment of Interest on Promissory Notes.

Date.	No. of voucher.	Name of Payee.	No. of Note.	Amount of Note.	INTEREST PAID.										Deduction of Income Tax.	Net Payment.	Daily Total of Net Payments.
					Date up to which paid.	Number of half years for which paid.	On Notes of the 3½ per cent. Loan of						On Notes of other Loans.				
							1842-43.	1853-54.	1854-55.	1865.	1879.	1893-94.					

N.B.—The blank columns under "Other loans" should be used for the 7s. per cent. loan of 1879 and any other loan as may be necessary.

Form 25.

(See Chap. 13, Art. 206, Vol. I, C. A. C.)

GOVERNMENT PROMISSORY NOTES SENT FOR RENEWAL, SUB-DIVISION OR CONSOLIDATION.

Advice No.________, dated________________________

Name of Province and Treasury.	Particulars of Government Promissory Notes forwarded for renewal, sub-division or consolidation.				Notes required.	
	No. of Note.	Loan of	For R	Holder's Name.	How many.	R For each.

Form 26.

(See Chap. 13, Art. 215, Vol. I, C. A. C.)

Register of powers-of-attorney, probates, certificates, etc.

Serial No.	Date of registry.	Date of document.	Name of principal.	To whom granted.	Description.	Limitation of power..

1. Separate pages should be reserved for separate initials, and the entries under each initial should have a separate series of numbers.

2. In the case of probates, etc., and orders of court, the name of the court, and any number it may have assigned to its order, may, with advantage, be noted in the column of "Date of Document".

Form 27.

(See Chap. 14, Art. 232, Vol. I, C. A. C.)

Requisition slip for conversion of Promissory Notes into stock.

______We or I______ hereby request that the undermentioned Government Promissory notes being ______our or my______ property may be registered in the Books of the Public Debt Office agreeably to Notification, dated 10th January 1867, under the per cent. Loan of , and that the interest be paid to me at the treasury of

Signed in my presence,	Name______
Treasury Officer of	Residence______
Date	Profession or employment______

PARTICULARS OF PROMISSORY NOTES.			Interest due under Art. 230.	
Loan.	No.	Amount.		
		R		
	TOTAL .			

1. These forms will be supplied to treasuries by the Bank of Bengal, Public Debt Office, and none other may be used. One form should be filled up for each stock certificate required.

If sicca notes are included in the list, they should be stated at the head of the list, and followed by one of the following two entries :—

Total Sicca R . . .	1,000
Equal Government R . . .	1,066⅔
Add—Amount of Transfer Receipt attached . . .	33⅓
Total required . . .	1,100
or	
Total Sicca R . . .	1,000
Equal Government R . . .	1,066⅔
Deduct—Refund now to be made	66⅔
Net required	1,000

To be endorsed on each promissory note tendered for conversion into stock.

"*Pay to His Excellency the Viceroy and Governor General in Council.*"

Form 28.

(See Chap. 14, Art. 235, Vol. I, C. A. C.)

Register of Stock Certificates on which Interest is payable at Treasury.

Loan.		Certificate.		Received for delivery to whom.	Note of delivery.		Remarks.
Per cent.	Year.	No.	Amount.		Date.	Signature of recipient.	[Enter here cancellations or renewals.]

Form 29.

(See Chap. 14, Art. 237, Vol. I, C. A. C.)

Register of Interest Orders.

Date of receipt.	Printed number.	Amount of each order.	To whom payable.	Date of delivery.	Receipt of person to whom delivered.

Form 30.

(See Chap. 15, Art. 250, Vol. I, C. A. C.)

[To be printed on foolscap breadthways.]

Register of Repayments of Deposits at Treasury.

Details of Original Deposit.			Date of present repayment.	No. of repayment voucher.	To whom repaid.	Whether paid in cash or by transfer.	Amount repaid.	Initials of		Daily total carried to cash book.	Remarks.
Date of receipt.	No. as per register of receipts.	Amount or balance of deposit.						Accountant.	Treasury or disbursing officer.		

The same form will serve for the list of repayments submitted each month; the last four columns may be struck out by hand and the heading changed to "List of Repayments of Deposits at Treasury for the month of

Form 31.

(See Chap. 15, Art. 251, Note 1, Vol. I, C. A. C.)

______ *Treasury, month of* ______ *189* .

HEAD OF SERVICE CHARGEABLE. } ______ DEPOSITS.		VOUCHER NO. ______ OF PAYMENTS.	LIST OF
Original Number. } ______	Date of Deposit. } ______	Name of Depositor. } ______	Amount originally deposited. Rupees } ______

In this space a translation of the receipt form into the current vernacular should be given.

Examined and entered.

______

Accountant,

Treasury.

Received this ______ day of ______ 189 ______

the sum of Rupees ______

Annas ______ Pies ______

being the amount payable ______

on account of the deposit described above.

Claimant's signature. }

Stamp if required.

Passed for payment.

R ______

______

Judge, Magistrate or Collector.

Pay Rupees

______

Treasury Officer.

Form 32.

(See Chap. 15, Art. 253, and Chap. 20, Art. 364, Vol. I, C. A. C.)

[To be printed on double foolscap.]

Extract Register of Receipts of *Deposits at the* *Treasury in the month of* 189 .

Date.	Number of each deposit.	From whom received.	Nature of each deposit.	Amount of each deposit.	Details of Repayments (*to be posted in the Accountant General's Office.*)	Total repayments on each deposit.	Balance of each deposit.	
					24 monthly columns for posting repayments of two years.		Lapsed and credited to Government.	Transferred to Clearance Register.

N. B.—To be brought into use from 1st April 1893.

Form 32 A.

(See Chapter 15, Art. 255, Vol. I, C. A. C.)

Statement of Lapsed ________________ *Deposits of the* ____________
Civil, Criminal Courts or Revenue.
Treasury, for the year 189 -9 .

Particulars of Deposit.					For use in Accountant General's Office.					Remarks.
Year.	No.	Balance lapsed.			No. and date of Refund Order.	Amount of Refund sanctioned.			Initials.	
		R	a.	p.		R	a.	p.		

Form 32 B.

(See Chapter 15, Art. 256A., Vol. I, C. A. C.)

Refund of Lapsed Deposits.

To

THE ACCOUNTANT GENERAL, ____________

SIR,

The following refunds of Lapsed Deposits aggregating Rupees______________(in words) have been claimed by______________ of whose identity and title to the money I have satisfied myself. I request your sanction to the refund.

Class of Deposit.	Particulars of original deposit.		Balance credited to Government.			Date of Lapsed tatement.	Amount claimed.			Remarks.
	Year.	No.								
			R	a.	p.		R	a.	p.	

(Signature)

*The*______________*189* .

Judge, Magistrate or other Officer.

*Accountant General's Office No.*________ *dated*__________________

Sanctioned.

Received payment | Receipt Stamp. | *Accountant General.*

*Date*________________.

Claimant.

Pay Rupees (   ) ____________only.

*The*______________ *189* .   Examined   *Accountant.*

Treasury Officer.

Note.—The signature of the claimant should be obtained on this form, and the form should be returned as a voucher in support of the debit.

Form 33.

(See Chap. 17, Art. 298, Vol. I, C. A. C.)

Statement showing aggregate Budget Grants and Actuals for the year 189 .

	Budget.				Actuals.				Net excess or deficiency.			
	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.	Imperial.	Provincial.	Local.	Total.
Total Civil expenditure												
Public Works expenditure . . .												
Grand Total .												

Form 34.

(See Chap. 17, Art. 298, Vol. I, C. A. C.)

Statement of expenditure in excess of Budget grant for 189 requiring sanction.

Major head of account.	Amount of excess expenditure.	Amount.		Amount requires sanction	
		Already sanctioned.	In Government Order No. and date.	Of Government of India.	Of Local Government.

N.B.—When some of the minor heads under a major head are Imperial and some Provincial, the statement should contain details of such minor heads.

Form 34A.

(See Chap. 17, Art. 298, Vol. I., C. A. C.)

Statement of expenditure in excess of Budget grant for 189 -9 , requiring sanction.

Major head of account.	Department of the Government of India.	Province, Agency or Office.	Budget Grant.			Actual Expenditure.			Amount of Excess Expenditure.			Amount already sanctioned.			Amount requiring sanction.		Remarks.
			Salaries and Establishments.	Other charges.	Total.	Salaries and Establishments.	Other charges.	Total.	Salaries and Establishments.	Other charges.	Total.	Salaries and Establishments.	Other charges.	In Government Order, No. and date.	Salaries and Establishments.	Other charges.	
			R	R	R	R	R	R	R	R	R	R	R		R	R	

Form 35.

(See Chap. 18, Art. 318, Vol. I, C. A. C.)

Dr. *Cash Book of* *Treasury* *Government of* *for* *18* . **Cr.**

Date.	Reference number of		From whom received.	Particulars.	Amount.			Daily Total.			Date.	Reference number of		To whom paid, etc.	Particulars.	Amount.			Daily Total.		
	Register.	Item.			R.	a.	p.	R.	a.	p.		Register.	Voucher.			R.	a.	p.	R.	a.	p.
			The form for the cash account will be the same as that of the receipt side of the cash book, the column for daily total being left blank for use in the Accountant General's Office, and headed "Head of Receipt." The form for the receipt registers of revenue heads is Form 36.											The form for "List of payments" will be the same as that of the charge side of the "cash book," the column for daily total being left blank for use in the Accountant General's Office, and headed "Head of Service." If any register be wanted for frequent payments this form may be used if no other has been prescribed.							

Form 36.

(See Chap. 18, Art. 318, Vol. I, C. A. C.)

[*Land Revenue*] Receipts.

———— *Treasury for the month of* ———— 18 .

Date of Receipt.	Number of Chalan.	Date of Sub treasury Return.	Name of Treasury.	Detailed Heads.				Daily total of each Treasury.	Daily Total carried to Cash Book.
									R
18 .									
1st May . .	70 to 80*	...	Head . . .	7,000 0 0	1,072 0 0	4,000 0 0	... ...	12,072 0 0	
	...	April 7	A, pore. . .	1,000 0 0	3,000 0 0	... ...	... ...	4,000 0 0	
	...	„ 30	B pore . . .	400 0 0	... ...	74 0 0	... ...	474 0 0	
									16,546 0 0
2nd May . .	81 to 89*	...	Hea . . .						
			TOTAL						

* These entries would be in detail, although here shown in lump sums.

Form 37.

(See Chap. 18, Art. 323 (a), Vol. I, C. A. C.)

[Foolscap or Demy.]

Accountant's Daily Balance Sheet for 189 .

	R	a	p.
Opening Balance as per last page			
Receipts as per cash book			
Total .			
Disbursements as per cash book			
Closing Balance . .			

Deduct balances in Sub-Treasuries as follows:—

Sub-Treasury, as per daily sheet of (*date*) . .					
Do. ditto of . .					
Do. ditto of . .					
Do. ditto of .					
Do. ditto of . .					
Do, ditto of . .					

Cash remittances within the district as per following detail:—

From	To	Date of charge in Sub-Treasury sheet or Treasurer's cash book.			

	R	a	p.
Actual Balance in District Treasury			
Do. (in words)			

Agreed with Treasurer's balance sheet.

Accountant. *reasury Officer.*

Form 38.

(See Chap. 18, Art. 323 (*b*), Vol. I, C. A. C.)

Treasurer's Daily Balance Sheet.

DATE ____________ 189 .

Balance brought forward from 18			
Received this day as per Treasurer's Cash Book			
Total R . .			
Expended this day as per Treasurer's Cash Book			
Balance R . .			

Particulars of Balance.

Specification.	Under joint keys of Treasury Officer and Treasurer.				Closing balance in the hands of the Treasurer.	Total.
	Opening balance.	Taken out.	Placed under joint locks.	Closing balance.		
Government Currency Notes, Home Circle. @ R10,000						
,, 1,000						
,, 500						
,, 100						
,, 50						
,, 20						
,, 10						
,, 5						
Total R . .						
Government Currency Notes of other Circles . .						
Bank Post Bills						
Silver.						
Rupees						
Half-Rupees						
Quarter-Rupees						
Two-anna pieces						
Total . .						
Copper.						
Double Pice						
Single ,, ...						
Half ,, ...						
Pie pieces						
Total R . .						
Uncurrent.						

Page 368, Form 38—

Insert the following new entries before those for "Silver" :—

Gold.		
Sovereigns		
Half-Sovereigns		
Total . .		

(*3rd List, 15-12-99.*)

A. F. COX,
Comptroller General.

Form 39.

(See Chap. 19, Art. 343, Vol. I. C. A. C.)

[Condensed by compression of column marked ; to be printed on ordinary foolscap taken length ways]

Register of permanent pay orders for pensions payable at Treasury.

No. of P. P. O.	Name of caste pensioner.	Class of pension.	Monthly amount.	Date.		Height.	Residence.	Personal marks of pensioners.	Remarks.
				Govt. order.	Birth.				

Form 40.

(See Chap. 19, Art. 346, Vol. I., C. A. C.)

[To be printed on ordinary foolscap lengthways.]

Bill for Pensions chargeable to paid at the Treasury from to 189 .

Payment.		No. of permanent pay order.	Signature of pensioner to non-employment certificate. *We declare that we have not received any remuneration for serving in any capacity, either in a Government establishment or an establishment paid from an Incorporated Local Fund, during the period for which the amount of pension claimed in this bill is due.*	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee with stamp if payment exceed R20. *We do hereby acknowledge to have received the amount set against our respective names as pensions, due for the periods noted under the order quoted in our respective permanent pay orders.*
Date.	No.							

Form 40A.

See Chap. 19, Art. 348, Vol. 1, C. A. C.

ANNUAL (MORTALITY) RETURN.

RETURN OF Civil / Marine / Hyderabad Contingent PENSIONS European (including Eurasian) / Native PAID AT ______ DURING THE OFFICIAL YEAR 18 .

Pension exceeding R ______ and not exceeding R ______.

[NOTE.—The Return is in three parts—(1) for pensions not exceeding R10 a month ; (2) for pensions exceeding R10 but not exceeding R50 a month ; (3) for pensions exceeding R50 a month.]

Page 371—Form 40 A—

For columns 51 to 60 inclusive insert two new columns—

51 to 55 inclusive and 56 to 60 inclusive.

(*8th List, 15-3-1901.*)

A. F. COX,

Comptroller General.

	... e.	61 to 65 inclusive.	66 to 70 inclusive.	71 to 75 inclusive.	76 to 80 inclusive.	81 to 85 inclusive.	86 and upwards.	Total.	Remarks.
		Present age (last birth-day) of Pensioners.							
8.—Total of Headings 4 to 7, being total number to be accounted for									
9.—Number on Pension List at end of year									
10 } Removed during the year. By transfer to other offices . . .									
11 } Reported dead . . .									
2 } By non-appearance for six months. .									
13. —Total of Headings 9 to 12, being total number accounted for									

NOTES.—Headings 2 and 3 show the transfers rendered necessary by Pensioners passing from one of the periods of age into the next. Hence each entry under Heading 3 will be the same as the entry under Heading 2 in the next preceding column.

Heading 6.—Enter here any persons who, after being previously entered under Heading 12 of the statement as having been struck off the list, on account of non-appearance for six months (Article 1038, C. S. R.), are again admitted into the List.

Form 41.

(See Chap. 20, Art. 351, Vol. I, C. A. C.)

[To be printed on royal paper breadthways, and ruled across into separate spaces about $\frac{3}{4}$ inch deep.]

Register of Receipts of   *Deposits in the month of*   *at*   *Treasury.*

Date of receipt.	No. of each deposit.	From whom received.	Nature of Deposit.	Amount of each deposit.	Initials of T. O.	Daily total carried to cash book.	Details of Repayments.												Total repayments.	Lapsed and credited to Government.
							Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.	Date.	Amount of each repayment.	Initials of T. O.		

Form 42.

(See Chap. 20, Art. 356, Vol. I, C. A. C.)

[Full size ; to be printed on foolscap.]

_____________ *Treasury, Register of Personal Deposits on account of* .

Date.	No. of payment cheque.	Amount received.	Amount paid.	Balance after each transaction.	Treasury Officer's initials.

The columns could no doubt be more compressed, and so would leave space for a continuation of the account. In one province columns are added, showing the *name* of the remitter or payee, and the object of the transaction ; these details are only for the convenience of the administrator of the account, and are open to objection in a mere banking pass book, but need not be objected to.

Form 43.

(See Chap. 20, Art. 359, Vol. I, C. A. C.)

[To be printed on open foolscap, two pages.]

Register of Daily Receipts and Repayments of Personal Deposits at the Treasury in the month of .

Receipts.						Payments.					
Date.	Account No.				Daily Total to Cash Book.	Date.	Account No.				Daily total to Cash Book.
1						1					
2						2					
3						3					
4						4					
5						5					
6						6					
7						7					
8						8					
9						9					
10						10					
11						11					
12						12					
13						13					
14						14					
15						15					
16						16					
17						17					
18						18					
19						19					
20						20					
21						21					
22						22					
23						23					
24						24					
25						25					
26						26					
27						27					
28						28					
29						29					
30						30					
31						31					
Total.						Total.					

A separate column on each side will be assigned to each account, wherein the daily gross receipt and gross charge will be entered from the personal ledger. Thus there will be but a single line in this register for the transactions of all personal ledger accounts each day, and its cross totals will give the figures to pass into the cash book. A page of foolscap has probably breadth enough for nine such accounts; if there be more than one page can accommodate, either the two sides may be separated into different parts of the same volume, the same columns being carried across both pages, or more than one register may be opened, and the totals of the second, third, etc., carried into separate columns of the first.

Form No. 44.

(See Chap. 20, Art. 363, Vol. I, C. A. C.)

[To be printed on ordinary foolscap.]

REGISTER OF ORDERS ON SUB-TREASURIES ISSUED AND ADJUSTED.

Personal Ledger Account with *Sub-Treasury.*

ORDERS ISSUED.											ORDERS PAID.			
Date.	No. of order.	Payee.	Value how received.	Initials.		Amount of each order.	Initials of Treasury Officer.	Daily total to register of personal deposits.	Payment at Sub-Treasury		Date.	No. of order.	Amount of order.	Daily total to register of personal deposits.
				Accountant.	Treasurer.				Date.	Amount.				

The column of "Payment at sub-treasury" is provided under "Orders issued" in order to give space for marking off paid orders and ascertaining whether the total of the orders outstanding agrees with the balance on the books. The balance month by month (the difference between the sums of the two columns of daily totals) should be carried forward to the new month to the column of daily total under "Orders issued." Under "Orders paid," the entries will be made in the order in which the paid orders are received back from the sub-treasury without reference to the period of issue, and the total will be agreed with the total charge in the sub-treasury account; the payments will at the same time be marked off in the issue column from the original paid orders. The orders may be numbered in a general series for the whole district, but those on each sub-treasury must also be numbered in a separate annual series. The column "Value how received" is intended for marks denoting cash or transfer.

Form No. 45.

(See Chap. 20, Art. 367, Vol. I, C. A. C.)

[To be printed on ordinary foolscap.]

Extract Register of Receipts and Payments of Personal Deposits at the Treasury in the month of

Accounts.	Opening balances.	Receipts of month.	Total credits.	Nos. of Vouchers.	Payments.	Closing balances.
Total						

PUNJAB.

No. ....

Date ....

Payee ....

Drawee ....

Rupees ....

Form 46

(See Chap. 21, Art. 370, Vol. I. C. A. C.)

Size as per Art. 404, note 4.

Supply Bill.

Treasury .... Date .... 1900.

PUNJAB.

(SOLE) (SOLE)

To the Bank of Bengal ....

At sight of this SOLE Bill of Exchange pay to the order of ....

....

Rupees

for value received of

R

Under Rupees

Treasurer. Accountant. In charge of Treasury.

Pages 377—9.

For forms 46, 47 and 48 substitute new forms.

(5th List, 15-6-1900.)

A. F. COX,

Comptroller General.

Form 46.

(See Chap. 21, Art. 370, Vol. I, C

SUPPLY BILL.

PUNJAB.

PUNJAB.

No.

Date

Payee

Drawee

Rupees

No

(SOLE) *Treasury,*

AT SIGHT of this SOLE *Bill*

the order of

Rupees

for value received of

To

The Bank of Bengal,

Calcutta.

Under Rs.

Acco

Form 47.

(See Chap. 21, Art. 370, Vol. I, C. A. C.)

SUPPLY BILL.

FIRST.

No.__________

Date__________

Payee__________

Drawee__________

RUPEES__________

OFFICE OF ACCOUNTANT GENERAL, BENGAL.

No. (FIRST) Rs. (FIRST)

CALCUTTA,__________189 .

AT SIGHT of this FIRST *of Exchange* (Second Unpaid) *pay to the order*

*of*__________

Rupees

for value received.

To

The Officer in charge of the

Treasury at

Under Rs.

Assistant Accountant General.

SECOND.

No.__________

Date__________

Payee__________

Drawee__________

RUPEES__________

OFFICE OF ACCOUNTANT GENERAL, BENGAL.

No. (SECOND) Rs. (SECOND)

CALCUTTA,__________189 .

AT SIGHT of this SECOND *of Exchange* (First Unpaid) *pay to the order*

*of*__________

Rupees

for value received.

To

The Officer in charge of the

Treasury at

Under Rs.

Assistant Accountant General.

Form 47.

See Chap. 21. Art 370. Vol. I, C. A. C.

Size as per Art. 404, note 4.

Supply Bill.

FIRST.

No. ....

Date ....

Payee ....

Drawee ....

Rupees ....

OFFICE OF ACCOUNTANT GENERAL, BENGAL.

No.

.... Treasury. Date .... 1900.

(FIRST) (FIRST)

To the Officer in charge of the Treasury at ....

At sight of this FIRST of Exchange (Second Unpaid) pay to the order of ....

Rupees

for value received.

Under Rs.

R

Assistant Accountant General.

SECOND.

No. ....

Date ....

Payee ....

Drawee ....

Rupees ....

OFFICE OF ACCOUNTANT GENERAL, BENGAL.

No.

.... Treasury. Date .... 1900.

(SECOND) (SECOND)

To the Officer in charge of the Treasury at ....

At sight of this SECOND of Exchange (First Unpaid) pay to the order of ....

Rupees

for value received.

Under Rs.

R

Assistant Accountant General.

Remittance Transfer Receip

No. ....

Date ....

Payee ....

Drawee ....

Rupees ....

Value received in cash ....

Do. by transfer ....

Form 48.

(See Chap. 21, Art. 370, Vol. I, C. A. C.)

Size as per Art. 404, note 4.

No

Remittance Transfer Receipt.

(Not Negotiable.)

.... Treasury.   Date .... 1900.

PUNJAB.

To the Officer in charge of the Treasury at ....

Received from ....

the sum of Rupees

payable to (or to be transferred to the credit of)

R

Under Rupees

Treasurer   Accountant.   Officer in charge of Treasury.

REMITTANCE TRANSFER RECEIPT.

No. ____________

Date ____________

Payee ____________

Drawee ____________

Rupees ____________

Value received IN CASH ____________

Ditto BY TRANSFER ____________

Form 48.

(See Chap. 21, Art. 370, Vol. I, C. A. C.)

REMITTANCE TRANSFER RECEIPT.

No.

(NOT NEGOTIABLE.)

PUNJAB.

________ *Treasury, date* ____________ *189* .

Received from ____________

the sum of Rupees

payable to (or to be transferred to the credit of)

To

The Officer in charge of the
Treasury at
Treasurer.

Under Rs.

Officer in charge of Treasury.
Accountant.

Form 49.

(See Chap. 21, Art. 371, Vol. I, C. A. C.)

[Condensed form.]

Register of Bills issued on the ________ *Treasury*, ________ *Presidency / Province.*

Date.	NUMBERS.			Authority for issue.*	To whom granted and on what account.	To whom payable.	Amount of bill.			Amount of premium or discount.			Initials of Treasury Officer.	Remarks.
	Special or district.	Printed (or General.)												
		Supply Bill.	Transfer Receipt.				R	a.	p.	R	a.	p.		

* The letter of the Accountant General or a clause of the rules authorising issue of bill should be quoted in this column.

There is ample space for this form in the length of a half sheet of foolscap (about 13 inches), which should accordingly be used instead of book paper, the latter being four times as expensive. The good machine-made foolscap supplied by the Stationery Office is sufficiently good for the purpose. The register should be printed and bound before issue, the sheet being bound by the middle (as received from the Stationery Office), not by the edge.

Form 50.

(See Chap. 21, Art. 376, Vol. I, C. A. C.)

[Full-size form.]

ADVICE LIST.

To

THE OFFICER IN CHARGE OF THE TREASURY

AT

SIR,

I beg to advise having to-day issued upon you the under-noted supply bills and remittance transfer receipts amounting to R*

______________ TREASURY,

The ______________ 189 .

Officer in charge of Treasury.

NUMBERS.			To whom payable.	Amount.			Initials of Treasury Officer checking issue.	Date of last issue within the last three years.	Date of payment to be noted in this column.
Special.	PRINTED (OR GENERAL).								
	Supply Bills.	Transfer Receipts.		*R*	*a.*	*p.*			

* Total to be entered in words.

Form 51.

(See Chap. 21, Art. 381, Vol. I, C. A. C.)

[Condensed form.]

LOCAL BILLS ISSUED.

List of drawn by the Treasury of the Province during the month of 189 on local Treasuries.*

Date.	Number (printed or general).	Authority for issue.†	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of each bill.	Daily total carried to cash-book.	Premium charged.	The columns to right of this space should be left blank for use in the Accountant General's Office.	Amount paid in month of issue.	Amount paid in first month after issue.	Amount paid in second month after issue.	Amount paid in third month after issue.	Amount paid in rest of quarter succeeding quarter of issue.	Balance at close of quarter next after quarter of issue.

* Here insert Supply Bills, or Remittance Transfer Receipts, as the case may be.

† Either a letter of Accountant General, or article and clause (not article only) of Chapter 9; also, if the clause quoted be 143 (I) (a) (1) or 143 (II) (a) (i) (1), the nature of the public purpose must be stated as shortly as possible.

Form 52.

(See Chap. 21, Art. 381, Vol. I, C. A. C.)

[Condensed form.]

FOREIGN BILLS ISSUED.

List of drawn upon Treasuries in other Provinces by the Treasury of the Presidency/Province of during the month of 189 .*

Date of Bill.	Number (printed or general.)	Under what authority issued.†	To whom granted.	To whom payable.	Treasury drawn upon.	Amount of Bill drawn on Treasuries under the Government of									Daily total carried to Cash Book.	Premium charged on issue of bills.	Remarks.
						India.	Central Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.			

* Here insert Supply Bills, or Remittance Transfer Receipts (as the case may be).

† See note under Form 51.

Form 53.

(See Chap. 21, Art. 387, Vol. I, C. A. C.)

[Full-size form. This form should be printed on foolscap.]

Check Register of Bills payable drawn by the Treasury of the Presidency / Province.

Date of Bill.	Numbers.			Amount of Bill.	Date of payment.	Remarks.	Amount paid.
	Special (or District).	Printed (or General).					
		Supply Bill.	Transfer Receipt.				

When a bill is under especial authority as contained in Appendix D endorsed for payment at a sub-treasury, the date of such endorsement and the name of the sub-treasury should be entered in the column of Remarks. When a cash order on a sub-treasury is issued in payment of a bill under Note to Article 390, Civil Account Code, the date of the cash order or the name of the sub-treasury should be entered in the column of Remarks.

Form 54.

(See Chap. 21, Art. 395, Vol. I., C. A. C.)
[Full-size form.]

LOCAL BILLS PAID.

*Register of * drawn by Treasuries in the Punjab on the Treasury of that Province and cashed from to*

Voucher Number.	Date of payment.	Particulars of Bill.		Treasury by which drawn.	Amount.	Daily total carried to Cash Book.
		Number.	Date.			

* Here insert Supply Bills or Remittance Transfer Receipts, as the case may be.

Form 55.

(See Chap. 21, Art. 395, Vol. I., C. A. C.)

[Condensed form.]

FOREIGN BILLS PAID.

*Register of * drawn by Treasuries in other Presidencies/Provinces on the Treasury, and cashed from to 189 .*

Voucher number.	Date when.	Particulars of Bill.		By what Treasury drawn.	Amount paid on account of bills drawn by treasuries under the Government of									Daily total to Cash Book.	Remarks.
		Number.	Date.		India.	Central, Provinces.	Burma.	Assam.	Bengal.	N.-W. Provinces and Oudh.	Punjab.	Madras.	Bombay.		

* Here insert Supply Bills or Remittance Transfer Receipts as the case may be.

Form 56.

(See Chap. 21, Art. 404, Vol. I. C. A. C.)

Indent for Supply Bill (or Remittance Transfer Receipt) forms required for use of the Treasury at ______________________

Description of Form.	Issued in the past twelve months.	Spoilt and returned after defacement in the past twelve months.	Balance in store.	Last number in store.	Indented for.
Original on Bank of Bengal					
Do. on other treasuries					
Duplicates					

Form 57.

(See Chap. 22, Art. 410, Vol. I., C. A. C.)

Budget Estimate of Expenditure to be provided for by payment-orders.

		R
Item on page	(name of item)	3,00,000
Item on page	(name of item)	2,50,000
	and so on . . .	2,50,000
	TOTAL .	8,00,000
	Add 20 per cent.	1,60,000
		9,60,000
Namely, for fixed charges	. . . .	6,00,000
other ,,	. . . .	3,60,000
		9,60,000

Form 58.

(See Chap. 22, Art. 419, Vol. I, C. A. C.)

Statement of sums paid into the treasury by traders and others for credit of the Northern India Salt Department during the month of ______________

1		2	3	4							5	6
RECEIPT.				HEADS UNDER WHICH CREDITED.								
No.	Date.	From whom received.	Name of Division or Salt.	Price of salt.	Excise duty.	Fees and licenses of saline works.	Hakimi cess or Government proprietary share in Sultanpur salt produce.	Fines and forfeitures.	Through Traffic collections.	Miscellaneous.	TOTAL.	REMARKS.

Form 59.

(See Chap. 22, Art. 421, Vol. I, C. A. C.)

Schedule of revenue (excluding deposits) received in the ______________ *treasury during the month of* ______________ *on account of the Northern India Salt Department.*

Salt officer on account of whom received.	Amount received.	Heads under which credited (a separate column for each).	Total amount received from or on account of each Salt Revenue Officer.

Form 59A.

See Chapter 22, Article 425A.

Register/Statement of sums paid into the Treasury by traders and others for credit of the Bombay Salt Department during the month of 189 .

No. and Date of Indent.		Name and Address of Trader.		Quantity of	Price paid.							Remarks.
No.	Date.	Name.	Address.	Salt. maunds.	Duty at R$2\frac{1}{2}$ per maund.	Ground rent at 3 pies per maund.	Cost price at $1\frac{1}{4}$ annas per maund.	Haulage charges at 6 pies per maund	Sewing charges at 2 pies per maund	Bagging charges at 1 anna 5 pies per maund.	Total.	

Form 60.

(See Chap. 22, Art. 438, Vol. I., C. A. C.)

Memorandum of the claims of Officers of the Geological Survey Department for 189 , payable in .

Name and designation of payee.	Treasury from which payment is desired.	Fixed charges.			Other charges.			Total.
		Salary of officer.	Fixed allowance of officer.	Pay of field establishment.	Travelling expenses of Officer.	Travelling expenses of Establishment.	Contingent charges.	

NOTE.—The claims of officers who intend to draw their pay, etc., in Calcutta should be excluded from the above memorandum, as they are dealt with like other pre-audit payments

Form 60A.

(See Chap. 23, Art. 442, Vol. I., C. A. C.)

__________ Treasury.

Schedule of Forest Remittances credited during __________ 189 .

Date of credit in Sudder Treasury Account.	Challan.		From whom received.	Division.	Division.	Remarks.
	No.	Date.				

Form 60B.

(See Chap. 23, Art. 447, Vol. I, C. A. C.)

__________ Treasury.

Schedule of Forest Cheques paid during __________ 189 .

Date of payment.	Particulars of Cheque.		By whom drawn.	Division.			Division.			Remarks.
	No.	Date.		R	a.	p.	R	a.	p.	

Form 61.

(See Chap. 24, Art. 449, Vol. I, C. A. C.)

PUBLIC WORKS DEPARTMENT.

LETTER OF CREDIT No.

Dated the *189* .

To

THE $\frac{\text{COLLECTOR}}{\text{DEPUTY COMMISSIONER}}$ OF

SIR,

I have the honour to request that you will cash the cheques drawn by the ______________________________

to the extent of Rupees ______________________________

(This letter of credit has effect from the ______________________________)

I have the honour to be,
SIR,
Your obedient Servant,

Accountant General.

Form 62.

(See Chap. 24, Art. 449, Vol. I, C. A. C.)

Register of Payments made to Officers of the Public Works Department on Cheques against Letters of Credit from ________ to ________ 189 .

Date of payment.	Executive Engineer of				Executive Engineer of				Executive Engineer of				Executive Engineer of				Daily total of payments carried to Cash Book.
	Cheque Book No.				Cheque Book No.				Cheque Book No.				Cheque Book No.				
	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	No. of cheque.	Amount.	Balance.	Initials of T. O.	

Form 63.

PASS BOOK.

(See Chap. 24, Art. 457, Vol. I, C. A. C.)

The Treasury or the Bank of in account current with A. B., Executive Engineer, Division.

Dr. **Cr.**

1880.			Initials of Treasury Officer.	R	a.	p.	1880.			Initials of Treasury Officer.	R	a.	p.
May	1	To Balance		1,039	7	11	May	6	By Cheque No. 1		500	0	0
		„ Letter of credit for May		25,000	0	0	„	8	„ Ditto „ 2		140	0	0
							„	10	„ Ditto „ 4		10,000	0	0
		TOTAL		26,039	7	11	„	18	„ Ditto „ 5		450	0	0
									TOTAL		11,090	0	0
									By Balance		14,949	7	11
June		„ Balance		14,949	7	11			TOTAL		26,039	7	11

N.B.—To be balanced monthly and signed in full after being balanced.

Form 64.

(See Chap. 24, Art. 462, Vol. I, C. A. C.)

Schedule of Public Works Receipts during the month of

Day of receipt.	From whom received. (To be filled up only when not an officer of the P. W. D.)	On what account. (To be filled up only when not received from an officer of the P. W. D.)	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	On account of Executive Engineer of	Other items.	Daily Total carried to Cash Book.	

For 65.

See Chapter 25, Art ! 5, Vol. I, C. A. C.]

____________GOVERNMENT.

MILITARY RECEIPTS____________ARMY.

List of Receipts on account of Military Services credited in accounts of the____________Treasury for the month of 189 .

No. of Chalan.	Date.	From whom received.	Remittance Transfer Receipts issued on Military Treasure-Chests.	Departmental Receipts.	Recoveries by Civil Authorities for the Military Department.		Daily Total carried to Cash Book.
					Description.	Amount.	

N.B.—Departmental receipts are received from or on the authority of military departmental officers specified in Article 470, *vide* article 469, chapter 25.

Form 66.

[See Chapter 25, Art. 505, Vol. I. C. A. C.]

____________GOVERNMENT.

MILITARY PAYMENTS____________ARMY.

List of Payments on account of Military Cheques and Transfer Receipts paid at the____________Treasury from the________to the________of________189 .

Date of payment.	Consecutive No. of Voucher.	By whom drawn.	Cheques against Assignments.			Transfer Receipts.			Daily Total carried to Cash Book.
			No.	Date of cheque.	Amount.	No.	Date of Transfer Receipt.	Amount.	

Form 67.

[See Chapter 25, Art. 505, Vol. I, C. A. C.]

______________ GOVERNMENT.

MILITARY PAYMENTS __________________ ARMY.

List of Payments on account of Miscellaneous Military Service at the ______ Treasury from the ______ to the _____ of __________ 189 .

Date of payment.	Consecutive No. of Voucher.	To whom paid.	Emergent advances under station orders (See Civil Account Code, Chap. 25, Art. 488).	MISCELLANEOUS PAYMENTS, *e.g.*, LEAVE ALLOWANCES, PENSIONS, MILITARY EXPENDITURE BY CIVIL OFFICERS, ETC.)		Daily Total carried to Cash Book.
				Description.	Amount.	

Form 68.

(See Chap. 2 Art. 507, Vol. I, C. A. C.)

Register of Government securities deposited for safe custody.

Serial No.	Date of deposit.	By whom deposited.	PARTICULARS OF NOTES.				No. and date of letters returning the Notes.	REMARKS.
			No.	Per cent.	Loan.	Amount.		

Form 69.

(See hap. 27, Art. 526, Vol. I, C. A. C.)

[Telegraph Form No. 20.]

Treasury officers are not to pay more than 250 rupees on any certificate of this form.)

No.————

IMPREST CERTIFICATE, *dated*———————189 ,

I certify that the cash account of ————————————

————————————, for ————————189 ,

has been checked by me; that its opening balance agrees with the closing balance of the previous account, and that its closing balance is correctly calculated.

I further certify that the Imprest at present allowed him is ————, and that his actual cash balance last reported to me is ————————————, leaving a deficiency of Rupees ————————

R	*a.*	*p.*

————————————————————: which sum I hereby authorise him to draw from the ———————— Treasury.

(NOTE.—If the balance is more than the Imprest allowed, no certificate is to be granted. The Superintendent is responsible that he orders payment into Treasury of all unnecessary excess.)

Superintendent of Telegraphs,

———————— *Division.*

Form 70.

(See Chap. 27, Art. 526, Vol. I, C. A. C.)

[Telegraph Form No. 22.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the Telegraph Master ————————————
is authorised to draw from the ———————— Treasury the sum of ————————————
(R ————————) on account of advances, as detailed below, to be made to ————————————
proceeding to ————————————

Superintendent, *Division*

Dated ———————— *the* ———— *of* ———————— *189* .

	R
On account of salary for ————————	
On account of travelling expenses	
Total .	

Form 71.

(See Chap. 27, Art. 526, Vol. I, C. A. C.)

[Telegraph Form No. 23.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Certified that the ______________________________
____
____

is authorised to draw from the ______________________________

Treasury the sum of Rupees (______________________________)
____
____

to enable him to refund deposits of ______________________________
____
____
____
____

____

Examiner of Telegraph Accounts.

Dated Calcutta, the ________ of ____________ 189 .

____

Director General of Telegraphs in India.

Received from the Officer in charge of the Government Treasury at ______________________________

the sum of Rupees (______________________________)

on account of refund of deposits, as authorised in the accompanying Certificate, dated ____________ 189 , by the Examiner of Telegraph Accounts and the Director General of Telegraphs in India.

Signature { ______________________________

Dated ______________ *189* .

Form 72.

(See Chap. 27, Art. 530, Vol. I, C. A. C.)

[Telegraph Form No. 18.]

No. __________, *dated* ______________________________

FROM

THE SUPDT. OF TELEGRAPHS, ____________ DIVISION.

To

THE OFFICER IN CHARGE OF GOVT. TREASURY,

AT ______________________________

SIR,

I have the honour to inform you that Mr. ______________________________
______________________ has been ordered to take charge of the ______________________
______________________________, and to request that
____
no further payments may be made to his predecessor, Mr. ______________________________
______________________________, or on any documents bearing Mr. ______________________
______________________________'s signature. The probable maximum amount of salary
______________________________ monthly
bills payable to Mr. ______________________________
will be Rupees ______________________________

____

Superintendent of Telegraphs.

Form 73.

(See Chap. 27, Art. 536, Vol. I, C. A. C.)

[Telegraph Form No. 13.]

To

THE OFFICER IN CHARGE OF THE TREASURY

AT______________________________

SIR,

This letter of credit is granted on the Treasury at________________ ________________ in favour of __________________________ for R____ ________________________. It will remain in force till 31st March next.

I have, etc.,

Accountant General.

Copy forwarded to______________________________for information.

Accountant General.

Pages 402—403—

Cancel Forms 73 and 74.

(2nd List, 15-9-99.)

Form 74.
(See Chapter 27, Art. 538, Vol. I., C. A. C.)

[Telegraph Form No. 4.]

GOVERNMENT TELEGRAPH DEPARTMENT.

Book No.________

Cheque No.________ *dated*________ 18 . Rs.

*To the Officer in charge of the Treasury at*________

*Pay to*________

*or order Rupees*________

________, *in part of Letter of Credit No.*________

*dated*________ 18 , *and on account of*________

Under Rupees.

This cheque is current for three months only.

*Signature*________

When the payee is not a Government Officer, the word " bearer " may be substituted for " order " at the request of the payee, but a Cheque in favour of a Government Officer must be made payable to order only. A cheque when made payable to bearer should be made over by the Officer signing it to the payee.

Form 75.

(See Chapter 27, Art. 546, Vol. I, C. A. C.)

Statement showing Account of Sales and Stock of Telegraph Stamps at   *for the month of*   189 .

Particulars.	1 anna : 80=1 sheet=R5.	2 annas : 80=1 sheet=R10.	4 annas : 80=1 sheet=R20.	8 annas : 80=1 sheet=R40.	1 rupee : 80=1 sheet=R80.	2½ rupees : 80=1 sheet=R200.	5 rupees : 80=1 sheet=R400.	10 rupees : 80=1 sheet=R 800.	25 rupees : 80=1sheet=R2,000.	50 rupees : 80=1 sheet=R4,000.	Value.
Stock in hand at the close of last month											
Received from the Superintendent of Stamps, Calcutta .											
Received from——Treasury--											
" "——Telegraph Office --											
Total .											
Sold in the month . . .											
Transferred to Treasuries—— .											
To ———— Treasury											
" ———— "											
" ———— "											
To Telegraph Offices without payment—											
To ——— Telegraph Office											
" ——— "											
" ——— "											
Total . .											
Balances { Under joint keys .											
Balances { In custody of Treasurer . .											
At . .											
At . .											
At . .											
Total Balance											

N.B.—It should be stated whether an indent has been sent or not during the month.

Countersigned,

Superintendent of Stamps,   *Officer in charge of Treasury.*

Dated   189 .

Form 75A.

(See Chap. 29, Art. 587A. Vol. I, C. A. C.)

(*Register of uncurrent coins at Treasury.*)

(To be spread out on an open page of Demy.)

Date of receipt	Coin called in	Light weight, i.e., weighing between following fractions of full weight. I.—Received from Public.			II.—Received in Remittances. Name of Trea-				Shroff-marked but not light weight.	Defective but not light weight, and small silver withdrawn from circulation.		Coins of 1835 not light weight.		Daily Total.	Initials of Treasury Officer.	Remarks.
								(@ … per tola).	Value (@ R1 each).	Tale.	Value (@ R1 each).	Tale.	Value (@ R1 each).	Value R		

Page 405, Form 75A—

After the column headed "Coins of 1835 not light weight" insert a similar column headed "Coins of 1840 (First Issue) not light weight."

(10th List, 16-9-1901.)

Page 405, Form 75A—

Strike out the words "First Issue" from the heading of the column inserted by the 10th List.

(12th List, 15-3-1902.)

A. F. COX,

Comptroller General.

Note 1.—Tale should be entered in red ink (a half rupee being written as ½) and value in black, so that there may be no confusion in making the daily total.

2.—Each class should be kept in a separate bag under double locks. The bags should be numbered. The number of the bag in use at the time should be entered in red ink at the head of each pair of columns.

3.—When a remittance is despatched a total should be made, in each column in red ink across the page, of the balance and receipts up to that date. The remittance should then be entered and a balance struck. A similar total should be made at the end of each month.

Form 76.

(See Chap. 29, Art. 590 (2), Vol. I., C. A. C.)

Invoice of ____ *box* ____ *of uncurrent coins despatched per (rail, steamer or* viâ ____ *Treasury) under charge of an escort consisting of* ____

commanded by ____

from ____ *Treasury, accompanied by* ____

Potdar named ____

No. of boxes.	Mark or No. on each box.	Weight of each box.			Description of each kind of coin.	No. of coins of each kind in each box.	Rate at which received at treasury.	Value.			Total.			Remarks and references to orders, etc.
								R	a.	p.	R	a.	p.	

____ The ____ 189 .

____ *Treasury Officer.*

Received from ____ box ____ said to contain treasure valued at Rupees ____ and consigned to ____

____ *The* 189 .

____ *Commanding the Escort.*

Page 407—

For Form 77 substitute the following forms—

Form 77(1).

(See Chap. 29, Art. 591, Vol. I, C. A. C.)

Return showing silver coins cut or broken on account of being reduced in weight.

Denomination.	Number.	
	Lost by reasonable wearing more than 2 per cent. in weight.	Reduced in weight otherwise than by reasonable wearing.
Rupees . . .		
½ rupees . .		
¼ ,, . . .		
⅛ ,, ...		

Form 77(2).

Return showing counterfeit coins received during the month of

Page 407.—Form 77 (2) inserted by the 9th List—

For the word "month" in the heading substitute "month of / quarter ending."

(11th List, 16-12-1901.)

A. F. COX,

Comptroller General.

No. 410 C. G.—6-1-1902.—6,500.—J. W. G.

(9th List, 15-7-1901).

Form 77(3).

(See Chap. 29, Art. 591, Vol. I, C. A. C.

Number of counterfeit coins received at Treasuries or Railway Stations produced in Law Courts during the quarter ending

Treasury or Station.	Number of Counterfeit Coins.				Remarks.
	Rupees.	$\frac{1}{2}$ rupees.	$\frac{1}{4}$ rupees.	$\frac{1}{8}$ rupees.	
Total .					

(*9th List, 15-7-1901*).

Form 77(4).

(See Chap. 29, Art. 591, Vol. I, C. A. C.)

Return showing counterfeit coins examined at the Mints during the quarter ending

Treasury or Station.	Date of tender or receipt of coin.	Number of Counterfeit Coins.				Year of coinage stamped on the coin.	Result of Assay, if assayed.	Weight of each coin.	Remarks. (Circumstances of tender and in case of coin sent by Law Courts a short description of the case: whether the coins are of good workmanship; whether struck from a die or cast in a mould; whether any implements were sent; relative proportion compared with other treasuries or stations, and whether counterfeiting is carried on on a large scale.)
		Rupees.	½ rupees.	¼ rupees.	⅛ rupees.				
TOTAL									

NOTE.—The remarks should be as concise as possible.

(*9th List, 15-7-1901.*)

Form 77.

(See Chap. 29, Art. 591, Vol. I, C. A. C.)

Return showing the result of the working during the quarter ended of the rules for cutting and breaking silver coin.

Denomination.	Nominal value in rupees of coins cut and broken. Lost by reasonable wearing more than 2 per cent. in weight.		Counterfeit.		Reduced in weight otherwise than by reasonable wearing.
Rupees . .					
½ rupees . .					
¼ " . .					
⅛ " . .					

Page 407, Form 77—

Put an asterisk against the word "Counterfeit" in column 3, and insert a note at the bottom of the Form.

* *Note.*—Receipts from Judicial Officers under Article 581-A should be separately shown.

(*2nd List, 15-9-99.*)

A. F. COX,

Comptroller General.

No. 276 C. G.—23-9-99.—9,500.—K. N. C.

Form 77A.

(See Chap. 29, Art. 591A, Vol. 1, C. A. C.)

Statement showing the proportion of the several Issues of Government Rupees in actual circulation in the Treasury as ascertained by the examination each day of a bag containing R from the to May 189 .

	May.	May.	May.	May.	May.	TOTAL.
William IV . . .						
Victoria 1840, 1st issue .						
Victoria 1840, 2nd issue .						
Victoria 1862 . . .						
Victoria 1874 . . .						
Victoria 1875 . . .						
Victoria 1876 . . .						
Victoria 1877 . . .						
Victoria 1878 . . .						
Victoria 1879 . . .						
Victoria 1880 . . .						
Victoria 1881 . . .						
Victoria 1882 . . .						
Victoria 1883 . . .						
Victoria 1884 . . .						
Victoria 1885 . . .						
Victoria 1886 . . .						
Victoria 1887 . . .						
Victoria 1888 . . .						
Victoria 1889 . . .						
Victoria 1890 . . .						
Victoria 1891 . . .						
Victoria 1892 . . .						
Victoria 1893 . . .						

Page 408, Form 77A—

In column 1 add—

Victoria 1897 . . .
Victoria 1898 . . .
Victoria 1900 . . .
Victoria 1901 . . .

(*9th List, 15-7-1901.*)

Form 78.

(See Chap. 29, Art. 596, Vol. I, C. A. C.)

Return for the year of copper coin of the coinages before 1835, withdrawn under orders of Govt. No. 207, dated 17th January 1879.

Name of Treasury	Balance of uncurrent copper on 1st April.	Nominal value of the uncurrent coin received during the year.	Total.	Nominal value of the coin transferred to depôt or sub-depôt.	Nominal value and weight of the coin destroyed at the Treasury		Average rate per maund at which the copper was sold.	Total sale-proceeds.	Nominal value of the uncurrent copper still in the treasury on 31st March.
					Value.	Weight.			

Form 79.

(See Chap. 29, Art. 601, Vol. I, C. A. C.)

Small Silver and Copper Depôt Book.

Date.		Nature of transaction.	Value in									
			½ Rupees.	¼ Rupees.	Total Silver.	Double Pice.	Single Pice.	Half Pice.	Pie Pieces.	Total Copper.	Grand Total.	Initials of Officer in charge
			₨	₨	₨	₨	₨	₨	₨	₨	₨	₨
April	7	Balance										
,,	18	Remitted to as per order of A. G. No. , dated										
April	18	Balance										
May	3	Received from as per order of A. G. No. , dated										

Form 80.

(See Chap. 29, Art. 605 (*a*), Vol. I, C. A. C.)

(To be printed on 4to foolscap.)

STATEMENT OF SMALL SILVER AND COPPER COIN.

Showing the actual results of 1892 and the probable requirements of 1893.

Particulars.	Small Silver (value).			Copper (value).			
	Half-Rupees.	Quarter-Rupees.	Eighth-Rupees.	Double Pice.	Pice.	Half-Pice.	Pies.
Balance on 1st October 1891							
Received from other treasuries or depôts in 1892							
Total							
Remitted to other treasuries or depôts in 1892							
Balance on 30th September 1892							
Total							
Difference being *net* local { Receipt							
Difference being *net* local { Issue							
Additional supply required for 1893							

The 2nd October 1892.

Collector.

Note that "in 1892" in this form means 'between 1st October 1891 and 30th September 1892."

Form 81.

(See Chap. 30, Art. 617, Vol. I, C. A. C.)

Register of Currency Notes received and issued at
Treasury.

NOTE.—For instructions regarding entries in this register see Chap. 30, Art. 618.

Date of receipt.	Name of person from whom received.	No. of series and No. of note, name of Circle.	Date of re-issue.	Name of person to whom re-issued.	

Form 82.

(See Chap. 30, Art. 624, Vol. I, C. A. C.)

Statement of Currency Notes received into, and issued from, the Treasury during the quarter ending

	Value received from.	Value issued to.
Treasuries banking with a Presidency or Branch Bank	For the purposes of this statement, a remittance of notes is considered to be received as soon as their second halves arrive.	For the purposes of this statement, notes are regarded as issued as soon as their second halves are despatched to another treasury.
Currency Department		
Reserve Treasury		
Other Treasuries not banking with a Presidency or Branch Bank . . .		
Public in payment of Government dues. { Home Notes .		
Public in payment of Government dues. { Foreign " . .		
Public for silver		
Ditto in exchange for Notes of other values		
Total Transactions .		
Balances as per Cash Balance Report . .		
GRAND TOTAL .		

The opening balance should be shown under Receipts, the closing under Issues, in order that the equality of the grand totals may be made to prove the statement.

The value of notes *received* in exchange for notes will, of course, agree with the value so *issued*.

Form 83.

(See Chap. 30, Art. 624 (2), Vol. I., C. A. C.)

Daily Register of Currency Notes received into and issued from the Treasury.

Date.	Presidency or Branch Bank.		Other Treasuries.		Public in payment of Government Dues.				Public, for Silver.		Public in exchange for notes of other values.	
	Received from.	Issued to.	Received from.	Issued to.	Received from		Issued to		Received from.	Issued to.	Received from.	Issued to.
					Home.	Foreign.	Home.	Foreign.				

NOTE.—Receipts from, and issues to, the Reserve Treasury should be distinctly entered in the column "OTHER TREASURIES."

Pages 414 and 415—
For Form 84 substitute—

(Form C. A. C. No. 84.)

Form 84 (Obverse).
(See Chap. 30, Art. 630, Vol. I, C. A. C.)

CURRENCY CHEST BOOK.

Government Paper Currency ______________ *Agency.*

Date, etc.	Number of pieces of Currency Notes for Rupees									Gold and Silver Coin, Value in							Initials of Officer holding keys of Chest.
	5	10	20	50	100	500	1,000	Total number of Notes.	Total value of Notes.	Sovereigns and Half Sovereigns.	Whole Rupees.	8 Annas.	4 Annas.	2 Annas.	Total Value of Gold and Silver Coin.	Total Value of Notes and Coin (columns 10 and 16.)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
Balance of 19 . Withdrawn . . Deposited . .																	
Balance of 19 . Withdrawn . . Deposited . .																	
Balance of 19 . Withdrawn . . Deposited . .																	
Balance of 19 . Withdrawn . . Deposited . .																	
Balance .																	

(*9th List, 15-7-1901.*)

Pages 414 and 415—

Insert a new Form—

Form 84(*a*) (Obverse).

(See Chap. 30, Art. 630, Vol. I, C. A. C.)

Government Paper Currency ________________ *Agency.*

Date, etc.	Number of pieces of Currency Notes for Rupees.									Gold and Silver coin, value in						Total value of notes and coins (columns 10 and 16).
	5	10	20	50	100	500	1,000	Total Number of Notes.	Total Value of Notes.	Sovereigns and Half Sovereigns.	Whole Rupees.	8 annas.	4 annas.	2 annas.	Total value of gold and silver coins.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Balance of 19 .																
Withdrawn . .																
Deposited . .																
Balance of 19 .																

N.B.—In the case of Currency Chests opened under Article 635 of the Civil Account Code, Quarter and Eighth Rupees should not be deposited in the chests; columns Nos. 14 and 15 should, therefore, be left blank in these cases.

Collectorate;
The ________ 190 .

Treasurer. *Treasury Officer.* *Collector or other Officer in joint charge of Chest.*

(*9th List, 15-7-1901.*)

Form 84 (Reverse).

(See Chap. 30, Art. 630, Vol. I, C. A. C.)

Details of Notes of other Circles included in the transaction overleaf.

NAME OF CIRCLE.	R5.	R10.	R20.	R50.	R100.	R500.	R1,000.
Calcutta . .							
Allahabad . .							
Lahore . .							
Bombay . .							
Karachi . .							
Madras . .							
Calicut . .							
Rangoon . .							

(9th List, 15-7-1901).

A. F. COX,
Comptroller General.

No. 145 C. G.—23-7-1901—6,500.—K. N. C.

Form 84 (Reverse).

(See Chap. 30, Art. 630, Vol. I, C. A. C.)

Details of Notes cut or otherwise unfit for re-issue, and of Notes of other Circles included in the closing balance overleaf.

Name of Circle.	R5.	R10.	R20.	R50.	R100.	R500.	R1,000.
Calcutta . .							
Allahabad . .							
Lahore . .							
Bombay . .							
Karachi . .							
Madras . .							
Calicut . .							
Rangoon . .							
Calcutta . .							
Allahabad . .							
Lahore . .							
Bombay . .							
Karachi . .							
Madras . .							
Calicut . .							
Rangoon . .							
Calcutta . .							
Allahabad . .							
Lahore . .							
Bombay . .							
Karachi . .							
Madras . .							
Calicut . .							
Rangoon . .							
Calcutta . .							
Allahabad . .							
Lahore . .							
Bombay . .							
Karachi . .							
Madras . .							
Calicut . .							
Rangoon . .							

(9th List, 15-7-1901).

orm 34 (Reverse.)

(See Chap. 30, Art. 630, Vol. I., C. A. C.)

Details of Notes cut or otherwise unfit for re-issue, and of Notes of other Circles included in the closing balance overleaf.

Description of Notes.	R5	R10	R20	R50	R100	R500	R1,000
Number of notes unfit for re-issue . .							
Notes of Circle . .							
Ditto Ditto . .							
Ditto Ditto . .							

Form

(See Chap. 31, Art. 638,

[To be printed on

Estimate of probable Receipts and Disbursements of the

Actuals of corresponding months of past year. Month of	Month of	Probable Receipts.	Month of	Month of	Month of	Remarks.
		A.—Principal Heads of Revenue—				
		Land Revenue				
		Salt				
		Stamps				
		Excise				
		Provincial Rates				
		Assessed Taxes				
		Registration				
		Forest (Madras and Bombay only)				
		Tributes and Contributions from Native States				
		Total				
		B.—Interest—				
		D.—Receipts by Civil Department—				
		Law and Justice				
		Police				
		Education				
		Total				
		E.—Miscellaneous—				
		Receipts in aid of Superannuations, etc.				
		Miscellaneous				
		Total				
		O.—Permanent Debt—				
		Imperial Loans				
		Stock Notes				
		Total				
		P.—Unfunded Debt—				
		Deposits of Service Funds				
		Q.—Deposits and Advances not bearing Interest—				
		Excluded Local Funds				
		Deposits				
		Advances				
		Permanent Advances				
		Account Current with Foreign States				
		Total				
		R.—Loans to Native States, and Presidency corporations.				
		R. R.—Provincial advance and Loan Account—				
		T.—Remittances—				
		Local Cash Remittances				
		Local Bills				
		Foreign Bills				
		„ Remittances				
		Account with London, Miscellaneous				
		Total				
		Forest Department (except Madras and Bombay)				
		Post Office				
		Telegraph				
		Marine				
		Military				
		P. W. D. { Ordinary Branches				
		P. W. D. { Railway „				
		P. W. D. { E. I. Ry. „				
		Total				
		Total Receipts				
		Opening Cash Balance or Deficiency (+ or −)				
		GRAND TOTAL				

84A.
Vol. I, C. A. C.)
open foolscap.]

Treasury for 189 , and the two ensuing months.

Actuals of corresponding months of past year. Month of	Month of	Probable Disbursements.	Month of	Month of	Month of	Remarks.
		A.—Direct Demands on the Revenue—				
		Assignments and Compensations				
		Land Revenue				
		Opium				
		Salt				
		Stamps				
		Excise				
		Provincial Rates				
		Assessed Taxes				
		Registration				
		Refunds				
		TOTAL				
		B.—Interest—				
		C.—Post Office (District Post Establishment).				
		D.—Salaries and Expenses of Civil Departments—				
		Law and Justice				
		Police				
		Education				
		Ecclesiastical				
		Medical				
		Political				
		Scientific and other Minor departments				
		TOTAL				
		E.—Miscellaneous Civil Charges—				
		Territorial and Political Pensions				
		Superannuation Allowances and Pensions				
		Miscellaneous				
		TOTAL				
		K.—Buildings and Roads (In charge Civil Officers).				
		O.—Permanent Debt—				
		Imperial Loans				
		Stock Notes				
		TOTAL				
		P.—Unfunded Debt—				
		Deposits of Service Funds				
		Q.—Deposits and Advances not bearing Interest—				
		Excluded Local Funds				
		Deposits				
		Advances				
		Permanent Advances				
		Account with Foreign States				
		Suspense Account				
		TOAAL				
		R.—Loans to Native States, and Presidency corporations.				
		R. R.—Provincial Advance and Loan Account -				
		T.—Remittances—				
		Local Cash Remittances				
		Local Bills				
		Foreign Bills				
		Foreign Remittances				
		Account with London, Miscellaneous				
		TOTAL				
		Forest Department				
		Post Office				
		Telegraph				
		Marine				
		Military				
		P. W. D. { Ordinary Branches				
		P. W. D. { Railway "				
		P. W. D. { E. I. Ry.				
		TOTAL				
		TOTAL PAYMENTS				
		Closing Cash Balance or Deficiency (+ or −)				
		GRAND TOTAL				

Details of Estimated Receipts and Payments on account of Foreign Bills and Foreign Remittances.

	RECEIPTS.				PAYMENTS.			
	1st Month.		2nd Month.		1st Month.		2nd Month.	
	Bills.	Cash.	Bills.	Cash.	Bills.	Cash.	Bills.	Cash.
India . . .								
Central Provinces .								
Burma . . .								
Assam . . .								
Bengal . . .								
North-Western Provinces and Oudh .								
Punjab . . .								
Madras . . .								
Bombay . . .								
Total .								

Particulars of exceptional receipts and charges.

Form 84B.

(See Chap. 31, Art. 652A, Vol. I, C. A. C.)

Name of shroff or peon.	Date and hour of arrival.	Number of days employed in examination.	Date and hour of departure.	Remarks explaining cause of delay, if any.

Station ________

Date ________

Signature of Receiving $\frac{\textit{Treasury}}{\textit{Currency}}$ *Officer.*

Form 85.

(See Chapter 31, Art. 659, Vol. I, C. A. C.)

[Foolscap size]

Invoice of Currency Notes, __________ *Circle, remitted from* __________
to ________________, *dated*

(The lines across the page to be drawn by hand.)

Value of Notes.	Series.		No.	Series.		No.	Series.		No.	Series.		No.	Series.		No.	Series.		No.
1,000	E	4	01236															
	M	2	16432															
500	F	5	67421															
100	D	2	73256	D	3	12645	D	3	26112	D	5	12935						
	,,	3	12472	,,	,,	73216	,,	5	72352									
	,,	3	14635	,,	,,	22542	,,	,,	55672									
50	P	41	87643	P	41	15634	P	9	11672									
	,,	,,	93877	,,	,,	17982	O	32	15941									
	,,	,,	65924	,,	9	18467												
20	P	37	00279	O	87	19763												
	,,	,,	12782	,,	,,	21864												
	,,	,,	17875	,,	,,	18378												
10	P	29	36478	O	95	01786												
	,,	,,	34942	,,	,,	10564												
5	P	49	12724	O	36	27683	O	36	17265									
	,,	,,	15936	,,	,,	19462												

ABSTRACT OF ABOVE.

	R
Brought forward . .	5 600
2 Pieces, value 1,000 each	2,000
1 ,, ,, 500 ,, ...	500
10 ,, ,, 100 ,, ...	1,000
8 ,, ,, 50 ,, ...	400
6 ,, ,, 20 ,, ...	120
4 ,, ,, 10 ,, ...	40
5 ,, ,, 5 ,, ...	25
Carried forward . .	9,685

Form 86.

(See Chapter 33, Art. 710 (2), Vol. I, C. A. C.)

______________ *in account current with the Board of Trade.*

(Here state title of officer and nature of office.)

Dr. Cr.

Receipts.	Currency.	Sterling. £ s. d.	Bills drawn on the owners. £ s. d.	Payments.	Currency.	Sterling. £ s.	Bills drawn on the owners. £ s. d.
Receipts in respect of seamen left in charge, *viz.*— From masters of merchant vessels for wages of seamen left in my charge, as per accounts in Form C. C. 6 and statement on subsistence list, Form C. C. 10. To cash received for proceeds of sale of effects, etc.. of seamen who have died while under my charge, as per Statement and Vouchers with Form C. C. 17. Nos. to Receipts in respect of deceased seamen dying on the voyage or in port, and for whom no expenses have been incurred by the officer, *viz.*— For wages and effects of deceased seamen, as per Statement and Form C. C. 15. seamen's money-orders.				By amount paid, as per Statement C. C. 10, for subsistence of distressed British seamen, Vouchers Nos. to By amount for clothing, as per Statement C. C. 11, Vouchers Nos. to By amount for medical attendance, as per Statement C. C. 12, Vouchers Nos. to By amount for travelling expenses, as per Statement C. C. 13, Vouchers Nos. to By amount paid for balance of wages due to seamen and paid to them on their recovery, as per Statement and Form C. C. 7, Nos. to			
Total Receipts .				Total Payments .			
Balance due by the Board of Trade to the Secretary of State for India.				Balance due to the Board of Trade by the Secretary of State for India.			
Grand Total .				Grand Total .			
Total in bills drawn on the owners of British merchant ships .				By amount of bills, as *per contra*, drawn on the owners of British merchant ships and transmitted to the Board of Trade.			

I hereby certify that the above account is just and true according to the best of my knowledge and

(Signed) ______________ (*Here state title of officer.*)

at ______________ *this* ______________ *day* ______________

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